

STATE BOARD of ACCOUNTANCY

STATE OF FLORIDA



ANNUAL REGISTER

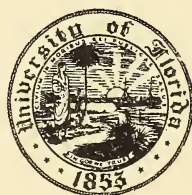
June 30, 1959

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**STATE BOARD
of
ACCOUNTANCY
STATE OF FLORIDA**

JAMES D. A. HOLLEY, C.P.A.
Chairman

WASHINGTON SQUARE BUILDING
TALLAHASSEE, FLORIDA

ARTHUR I. HEMMINGS, C.P.A.
Secretary

1205 FIRST NATIONAL BANK BUILDING
MIAMI, FLORIDA

JEWELL A. DAVIS, C.P.A.
122 W. FORSYTH STREET
JACKSONVILLE, FLORIDA

ROBERT M. MORGAN, C.P.A.
25 WEST FLAGLER STREET
MIAMI, FLORIDA

H. M. TURNBURKE, C.P.A.
1173 N.E. CLEVELAND STREET
CLEARWATER, FLORIDA

ADDRESS ALL COMMUNICATIONS TO:

CLIFFORD C. BEASLEY
Executive Secretary
Box 2846
GAINESVILLE, FLORIDA


MEMBERSHIP

FLORIDA STATE BOARD OF ACCOUNTANCY

1905 - 1962

MEMBER	DATE OF COMMISSION	TERM
*EDGAR I. MATTHEWS	July 22, 1905	1 Year
	Oct. 18, 1906	3 Years
	Apr. 22, 1916	3 Years
	Oct. 31, 1919	3 Years
*WALTER MUCKLOW	Aug. 23, 1905	2 Years
	Sept. 3, 1907	3 Years
	Dec. 12, 1911	3 Years
	Nov. 21, 1917	3 Years
*G. R. DESAUSSURE	Aug. 23, 1905	3 Years
*JOHN A. HANSBROUGH	Mar. 11, 1909	3 Years
	Mar. 14, 1914	3 Years
	Nov. 22, 1921	3 Years
*FRANCIS M. WILLIAMS	Dec. 7, 1911	3 Years
	Apr. 21, 1915	3 Years
*THOMAS G. HUTCHINSON	Dec. 6, 1915	3 Years
H. V. FOY	Sept. 10, 1918	3 Years
	Apr. 21, 1927	3 Years
GEORGE H. FORD	Apr. 17, 1919	3 Years
	Dec. 14, 1924	3 Years
	Sept. 15, 1928	3 Years
	Aug. 25, 1931	3 Years
ROBERT PENTLAND, JR.	Nov. 17, 1921	3 Years
	Dec. 15, 1924	3 Years
	Sept. 15, 1928	3 Years
	Aug. 26, 1931	4 Years
	Oct. 5, 1937	4 Years
W. J. FORNEY	July 7, 1927	1 Year
*C. CECIL BRYANT	July 12, 1927	2 Years
	Aug. 21, 1931	1 Year
	Aug. 22, 1932	4 Years
*GEORGE F. McCALL	Oct. 10, 1928	3 Years
*CHARLES B. COSTAR	Aug. 17, 1929	2 Years
	Sept. 17, 1947	4 Years
*HORRIE P. ANDREWS	Aug. 18, 1931	2 Years
	Sept. 14, 1933	4 Years
CHARLES C. POTTER	Aug. 19, 1931	2 Years
	Aug. 24, 1948	4 Years
WILBUR F. DIVINE	Aug. 19, 1933	4 Years
ROGER W. COLE	Nov. 15, 1934	4 Years
LEONARD L. ABESS	Nov. 4, 1935	4 Years
	Oct. 7, 1939	4 Years
	Aug. 6, 1943	4 Years
*D. A. SMITH	Nov. 12, 1936	4 Years
	Sept. 26, 1940	4 Years
REX MEIGHEN	Oct. 5, 1937	4 Years
*JOSEPH HARTMAN	Sept. 13, 1938	4 Years
	Aug. 28, 1942	4 Years
*W. F. MILTON	Sept. 26, 1941	2 Years
RUSSELL S. BOGUE	Oct. 31, 1941	4 Years
JAMES I. KELLER, JR.	Apr. 12, 1943	2 Years
	Aug. 19, 1945	4 Years
CLAUDE K. MILLIGAN	Dec. 16, 1944	4 Years
JOSEPH A. SWEENEY	Aug. 18, 1945	4 Years
	Nov. 5, 1949	4 Years
P. W. FISHER	Aug. 25, 1946	4 Years
	Feb. 25, 1952	4 Years
HARRY BLUMIN	Jan. 10, 1950	4 Years
GEORGE W. DANDELAKA	Dec. 15, 1950	Expires Aug. 25, 1958
CHARLES C. COLLEY, JR.	Sept. 2, 1952	4 Years
*R. WARNER RING	Aug. 26, 1955	3 Years
JAMES D. A. HOLLEY	Aug. 24, 1956	Expires Aug. 23, 1960
H. M. TURNBURKE	Aug. 21, 1953	Expires Aug. 17, 1961
ROBERT M. MORGAN	Aug. 26, 1953	Expires Aug. 19, 1961
ARTHUR I. HEMMINGS	Jun. 20, 1958	Expires Aug. 25, 1959
JEWELL A. DAVIS	Aug. 26, 1958	Expires Aug. 25, 1962

* Deceased



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STATISTICS

July 1, 1958 through June 30, 1959

FLORIDA STATE BOARD OF ACCOUNTANCY

	CPA's	PA's
Total Registrations at July 1, 1958	996	30
New Registrations	136	
Reinstatements	3	
	<hr/>	<hr/>
TOTAL	1135	30
Less: Suspensions	3	
Deaths	5 8	
	<hr/>	<hr/>
Total Registrations at June 30, 1959	1127	30
	<hr/>	<hr/>
TOTAL	1127	30
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Firm Registrations — 1959	132	3

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A STANDARD OF PROFESSIONAL CONDUCT AND RULES DEFINING UNETHICAL PRACTICES FOR PERSONS HOLD- ING CERTIFICATES AS CERTIFIED PUBLIC ACCOUNTANTS UNDER CHAPTER 473, FLORIDA STATUTES, 1949.

1. A Certified Public Accountant or Public Accountant shall not allow any person to practice in his name who is not in partnership with him or in his employ, and shall not certify to any accounts, exhibits, statements, schedules or other forms of accountancy work which have not been verified entirely under the supervision of himself, or a member of his firm, or associate or member of his staff.
2. The allowance, or agreement to allow, directly or indirectly, of a commission, brokerage, or other participation by the laity in the fees or profits of his professional work by a Certified Public Accountant or Public Accountant, or the acceptance, directly or indirectly, by any Certified Public Accountant or Public Accountant, practicing either on his or her own account, or as a member of a partnership or other organization, or as an employee of a Certified Public Accountant or Public Accountant, from the laity of any commission, brokerage or other participations for professional or commercial business turned over to the laity as an incident of service to clients, is unethical practice.
3. In expressing an opinion on representations in financial statements which he has examined, a Certified Public Accountant or Public Accountant shall be held guilty of unethical practice, if:
 - (a) He fails to disclose a material fact known to him which is not disclosed in the financial statements but disclosure of which is necessary to make the financial statements not misleading; or
 - (b) He fails to report any material misstatement known to him to appear in the financial statement; or
 - (c) He is grossly negligent in the conduct of his examination or in making his report thereon; or
 - (d) He fails to acquire sufficient information to warrant expression of an opinion, or his exceptions are sufficiently material to negative the expression of an opinion; or
 - (e) He fails to direct attention to any material departure from generally accepted accounting principles or to disclose any material omission of generally accepted auditing procedure applicable in the circumstances.
4. Any Certified Public Accountant or Public Accountant who has been found guilty of fraud or an attempt to defraud a client or any person, firm or corporation in connection with his professional work or business (by any court or commission, committee or other tribunal established by law) or who in his professional work or business has been guilty of conspiracy to defraud the government of the United States of America in any matters relating to Federal Income Tax, or Federal Estate Tax, or who has been barred from practice before the Treasury Department of the United States of America on account of having prepared fraudulent tax returns of any kind for a taxpayer, is deemed guilty of unethical practice.

5. Any Certified Public Accountant or Public Accountant who accepts or takes part in any engagement, either on his or her own account, or as a member of a partnership or other organization, or as the employee of a Certified Public Accountant or Public Accountant involving Income Tax, Estate Tax or other tax matters, with which the said Certified Public Accountant or Public Accountant has had prior contact as an employee of the United States Government or Political Subdivision thereof, is deemed guilty of unethical practice.
6. Any Certified Public Accountant or Public Accountant, practicing under the provisions of the above named law, who enters into a contract, expressed or implied, to perform a specific service or specific services, in consideration of the payment to such Certified Public Accountant or Public Accountant of a specified sum of money, which payment is to be for a definitely fixed amount, which amount is not based upon a per diem charge or upon the length of time required for the rendering of such service or services, and who fails to perform such service or services as he has agreed to perform, is deemed guilty of unethical conduct under the provisions of the law. This Board in determining whether or not the service or services so rendered have been or have not been rendered in accordance with the agreement with such Certified Public Accountant or Public Accountant, shall measure the extent and sufficiency of such service or services, according to the general understandings, customs and practice of the profession of public accountancy as practiced in the United States of America. In the event that this Board shall find such service or services have not been rendered in accordance with agreement, and so advises the said Certified Public Accountant or Public Accountant who shall then fail within a reasonable length of time to complete such service or services without further compensation in manner deemed satisfactory to this Board, unless excused therefrom by the client, then the said Certified Public Accountant or Public Accountant is deemed guilty of unethical conduct under the provisions of the law. PROVIDED, HOWEVER, that any person found by this Board to have been guilty of unethical conduct through failure to satisfactorily perform services as specified in this rule, and who thereafter completes the performance of such service in a manner satisfactory to this Board, within such time as to this Board shall appear to be fair and reasonable, shall not be deemed to be guilty of unethical conduct as specified in this rule.
7. The suspension and/or revocation by the Board issuing same of a certificate as Certified Public Accountant issued by another State, by virtue of which certificate the State Board of Accountancy of the State of Florida has issued to the holder thereof a reciprocity certificate as Certified Public Accountant, as provided for under Section 473.19 of the above named law, shall be taken and held as prima facie evidence of unethical conduct under the provisions of the law.
8. Any Certified Public Accountant or Public Accountant who knowingly hires anyone or has anyone in his employ who has had his certificate revoked by the State Board of Accountancy, or has been disbarred by the Treasury Department or has been convicted of a felony and has not been restored to his civil rights, is guilty of unethical practice.
9. A Certified Public Accountant or Public Accountant shall not make a competitive bid for a professional engagement in any state, territory or the

District of Columbia. As used in this rule, "bid" means knowingly submitting an offer, either orally or in writing, to perform a professional engagement for a stated fee or basis of fee when one or more other Certified Public Accountants or Public Accountants or firms thereof are also offering to perform the same professional engagement for a stated fee or basis of fee. The submission of such an offer as described in the preceding sentence will be held to have been made knowingly if it is made in response to a general invitation by the prospective client or a representative thereof, either orally or in writing, to two or more individuals and/or firms as defined in the preceding sentence, or by any form of public notice, to submit a bid or proposal to perform the professional engagement concerned; provided, however, that if the charter of a municipality as at June 13, 1956 contains a specific requirement that public accounting services be engaged only as the result of competitive bids, then the prohibition stated in this rule shall not apply to public accounting services performed for such municipality as long as the municipal charter in question contains such provision, provided there is full compliance with the procedure required in the following sentence. At the time of submitting a competitive bid or proposal to such municipality as described in the preceding sentence, the Certified Public Accountant or Public Accountant or firm thereof shall notify the Board that a bid has been submitted to such municipality, and if such bid has been made on the basis of specifications for the services to be performed, a copy of the specifications shall be transmitted to the Board with such notification.

10. A Certified Public Accountant or Public Accountant shall not express his opinion on financial statements of any enterprise financed in whole or in part by public distribution of securities, if he owns or is committed to acquire a financial interest in the enterprise which is substantial either in relation to its capital or to his own personal fortune, or if a member of his immediate family owns or is committed to acquire a substantial interest in the enterprise. A Certified Public Accountant or Public Accountant shall not express his opinion on financial statements which are used as a basis of credit if he owns or is committed to acquire a financial interest in the enterprise which is substantial either in relation to its capital or to his own personal fortune, or if a member of his immediate family owns or is committed to acquire a substantial interest in the enterprise, unless in his report he discloses such interest.
11. A Certified Public Accountant or Public Accountant shall not permit his name to be used in conjunction with an estimate of earnings contingent upon future transactions in a manner which may lead to the belief that the Certified Public Accountant or Public Accountant vouches for the accuracy of the forecast.
12. Professional service shall not be rendered or offered for a fee which shall be contingent upon the findings of such service. This rule does not apply to cases involving federal, state or other taxes, in which the findings are those of the tax authorities and not those of the accountant. Fees to be fixed by courts or other public authorities, which are therefore of an indeterminate amount at the time when an engagement is undertaken, are not regarded as contingent fees within the meaning of this rule.
13. A Certified Public Accountant or Public Accountant shall not directly or indirectly solicit clients by circulars or advertisements, nor by personal communications or interview not warranted by existing personal relations, and

he shall not encroach upon the practice of another public accountant or certified public accountant. However, any Certified Public Accountant or Public Accountant may furnish such services to those who request them.

14. Direct or indirect offer of employment shall not be made by a Certified Public Accountant or Public Accountant to an employee of another public accountant or certified public accountant without first informing such accountant. This rule shall not be construed so as to prohibit negotiations with anyone who of his own initiative or in response to public advertisement shall apply to a Certified Public Accountant or Public Accountant for employment.
15. A Certified Public Accountant or Public Accountant shall not advertise his professional attainments or services:
 - (a) The publication of what is technically known as a card is restricted to an announcement of the name, title (member of American Institute of Certified Public Accountants, C.P.A., or other professional affiliation or designation), class of service and address of the person or firm, issued in connection with the announcement of change of address or membership of firm, and shall not exceed two columns in width and three inches in depth if appearing in a newspaper, and not exceed one-quarter of a page if appearing in a magazine or similar publication.
 - (b) A paid listing in a directory is restricted to the name, title, class of service, address and telephone number of the person or firm and it shall not appear in bold type, box or other form of display or in a style which differentiates it from other listings in the same directory.
16. A Certified Public Accountant or Public Accountant shall not be an officer, director, stockholder, representative or agent of any corporations engaged in the practice of public accounting in any state or territory of the United States or the District of Columbia.
17. A Certified Public Accountant or Public Accountant shall not violate the confidential relationship between himself and his client.
18. A Certified Public Accountant or Public Accountant shall not permit his name to be associated with financial statements unless he shall 1) express an unqualified opinion, or 2) express a qualified opinion, or 3) disclaim an opinion on the financial statements as a whole and indicate clearly his reasons therefore, or 4) disclose that such financial statements were prepared without audit.

Alphabetical List of CERTIFIED PUBLIC ACCOUNTANTS

Authorized to Practice
Their Profession in the State of Florida
For the Year 1959

C. P. A.
Certificate
Number

- 175 ABESS, LEONARD L.—Industrial National Bank Building, Miami 31, Florida
- 1091 ABNEY, MICHAEL DONALD—c/o Ring, Mahony & Arner, 802 Barnett National Bank Building, Jacksonville, Florida
- 900 ABRAHAMSEN, RALPH—Darby, Darby, Odom & Company, People's Hardware Building, Lake City, Florida
- 1099 ADCOCK, HARRIS LAMAR—5471 W. Sixth Avenue, Hialeah, Florida
- 1007 ADE, JAMES L.—1105 Cathcart Street, Jacksonville, Florida
- 794 ADELMAN, HELEN W. (Mrs.)—1701 duPont Building, Miami, Florida
- 538 AHRANO, MARK A.—201 Title Building, Tallahassee, Florida
- 999 ALDRIDGE, THOMAS FOSTER—3305 Alline Avenue, Tampa 11, Florida
- 424 ALFORD, L. E.—P. O. Box 585, Tampa, Florida
- R-101 ALFORD, WILLIAM WILCOX—1205 First National Bank Building, Miami, Florida
- 867 ALLEN, DONALD GRANT—1517½ 20th Street, Vero Beach, Florida
- 904 ALLEN, ERWIN—Dade Federal Savings & Loan Association of Miami, 45 N. E. First Avenue, Miami, Florida
- 583 ALLEN, EVANS CRAIG—P. O. Box 1204, Tallahassee, Florida
- 325 ALLEN, GEORGE E.—19 Collier Arcade, Ft. Myers, Florida
- 827 ALLINA, FRANZ—% Harry Blumin & Co., 407 Lincoln Road, Miami Beach, Florida
- 275 ALTEMUS, ROBERT M.—301 Industrial National Bank Building, 25 W. Flagler Street, Miami 32, Florida
- 780 ANDERSON, CARL A.—1502 N. W. 41st Road, Gainesville, Florida
- 510 ANDERSON, K. F.—P. O. Box 277, Gainesville, Georgia
- 1051 ANDERSON, RICHARD BRUCE—1450 Westchester Avenue, Winter Park, Florida
- 952 ANDERSON, RICHARD R.—c/o Saltmarsh, Cleaveland & Gund, 217 W. Garden Street, Pensacola, Florida
- 1030 ANDRETTA, RALPH L.—807 Tampa Theater Building, Tampa, Fla.
- 267 ANDREWS, MERRILL H.—800 Lomax Street, Jacksonville, Florida
- 618 ANSLEY, AUGUSTUS E.—10 Clear Lake Drive, Gainesville, Florida
- 493 ARMSTRONG, PENDLETON R.—608 Florida Title Building, Jacksonville, Florida
- 54 ARNER, W. W.—1205 First National Bank Building, Miami 32, Florida
- 920 ARNOLD, JOHN ALBERT, JR.—408 Jenks, P. O. Box 327, Panama City, Florida
- 641 ARNOLD, RICHARD E.—218 Commercial Court Building, Sarasota, Florida
- R- 72 ARONOW, LOUIS—1000 Lincoln Road, Miami Beach, Florida
- 1048 ASH, WILLIAM—225 Madeira Avenue, Coral Gables, Florida
- R- 35 ASHMAN, EDWARD D.—8431 N. W. 12th Avenue, Miami, Florida
- 1089 ASHTON, RICHARD LEE—P. O. Box 627, St. Petersburg, Florida
- 729 AUGUST, LESLIE JOSEPH—506 Biscayne Building, Miami, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 45 AUSTIN, ELLIOTT G.—2906 San Rafael Street, Tampa 9, Florida
 476 AVIRETT, ABNER, JR.—208 Pensacola Street, Tallahassee, Florida
 818 AWBREY, BONNIE B.—State Budget Commission, The Capitol,
 Tallahassee, Florida
 385 AYERS, CLARENCE R.—Washington National Building, 330 Ponce
 deLeon Blvd., Coral Gables, Florida
 594 BAER, GEORGE J.—215 American Building, Orlando, Florida
 340 BAER, ROBERT H.—206 E. Colonial Drive, Orlando, Florida
 807 BAGGETT, MARVIN L.—P. O. Box 5717, Pensacola, Florida
 893 BAILLIE, JOHN S.—First National Bank Building, Tarpon Springs,
 Florida
 803 BAKER, WILLIAM K.—308 Tampa Street, Tampa, Florida
 R-135 BAKERMAN, ROBERT—210 Miami National Bank Building, Miami,
 Florida
 1120 BALLAS, JOHN—c/o Pentland, Purvis, Keller & Company, 507 Florida
 National Bank Building, Orlando, Florida
 189 BALLOU, CHARLES A., JR.—P. O. Box 231, Fort Pierce, Florida
 284 BALLOU, JAMES E. — Room 60, Peachtree - Baker Building, 275
 Peachtree Street, N. E., Atlanta 3, Georgia
 1008 BALLOWE, HAMLIN F.—6917 Deauville Road, Jacksonville, Florida
 606 BAMBERG, HAROLD S.—1713 Congress Building, Miami 32, Florida
 317 BAMFORD, WALTER C.—Elsberry Building, Belle Glade, Florida
 740 BARINEAU, MAURICE ARDELL—P. O. Box 1077, Tallahassee,
 Florida
 300 BARLOW, ANGUS S.—338 N. Main Street, Orlando, Florida
 707 BARNES, CHARLES M.—544 E. 6th Street, Panama City, Florida
 57 BARNES, EDWIN E.—3655 Hedrick Street, Jacksonville 5, Florida
 301 BARNES, RICHARD L.—10th Floor, Schultz Building, Jacksonville,
 Florida
 730 BARRS, ROBERT GRADY—25 W. Flagler Street, Miami, Florida
 798 BARRY, JOHN J.—401 Coral Way (Suite 406), Coral Gables, Florida
 791 BATEMAN, JUSTUS B.—P. O. Box 636, Riviera Beach, Florida
 R- 14 BAUER, ELMER J.—P. O. Box 872, Vero Beach, Florida
 766 BEAME, MILTON—724 Seybold Building, Miami, Florida
 314 BEARDEN, RALPH H., JR.—650 S. W. 12th Avenue, Miami, Florida
 595 BECKER, ROBERT A.—c/o Harry Blumin & Co., 407 Lincoln Road,
 Miami Beach, Florida
 1111 BECKER, W. CHARLES—6631 Tamiami Canal Road, Miami, Florida
 R-160 BEDELL, MRS. MARY R.—365 N. E. 160th Street, North Miami Beach,
 Florida
 335 BEER, ALBERT J.—612 Ainsley Building, Miami 32, Florida
 R-143 BEHAR, MILTON—407 Lincoln Road, Miami Beach, Florida
 1052 BEHREN, RICHARD I.—2962 Coral Way, Miami, Florida
 R-191 BEIGHTS, DAVID MIERS—Stetson University, DeLand, Florida
 921 BELL, WILLIAM DAVIS—Shelfer Building, Quincy, Florida
 543 BELLA, NICHOLAS J.—Room 30, Lee Building, P. O. Box 331, Plant
 City, Florida
 356 BENJAMIN, EDWARD G.—Miami Beach First National Bank Build-
 ing, Miami Beach, Florida
 1108 BENJAMIN, EDWARD W.—P. O. Box 560, Miami Beach, Florida
 584 BENJAMIN, FRANK—730 Lynch Building, Jacksonville 2, Florida
 928 BENTON, HUGH H.—709 E. Ocean Avenue, Boynton Beach, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 781 BERMAN, DAVID M.—1201 Congress Building, Miami, Florida
 296 BERNSTEIN, BARNEY—141 N. E. Third Avenue, Miami, Florida
 R-105 BERRY, HAROLD G.—1701 duPont Building, Miami, Florida
 681 BIEBRICH, EDWARD J.—Suite 305 Roper Building, 20 S. E. Third Avenue, Miami, Florida
 1138 BIGMAN, IRA IRWIN—9445 S. W. 53rd Street, Miami, Florida
 693 BLACKBURN, JOHN OLIVER—1112 N. W. 1st Place, Gainesville, Florida
 1139 BLACKER, ROBERT M.—c/o Pentland, Purvis, Keller & Company, 1701 duPont Building, Miami, Florida
 226 BLAKE, ALFRED H.—3815 S. W. 59th Avenue, Miami, Florida
 629 BLAKE, CECIL RICHARD—205 Datura Street, West Palm Beach, Florida
 R-183 BLALOCK, JAMES A.—c/o C. W. Fisher, 1407 Harvey Building, West Palm Beach, Florida
 701 BLANCO, MANUEL—124 East Buffalo Avenue, Tampa 3, Florida
 452 BLANTON, EDWARD ALDEN—1230 Ingraham Building, Miami, Florida
 257 BLITCH, GORDON P.—718 Laura Street, Jacksonville 1, Florida
 953 BLITT, ISADORE IRA—529 West Flagler Street, Suite 205, Miami, Florida
 688 BLIZARD, RAYMOND H.—3814 N. W. 1st Avenue, Miami 37, Florida
 R-163 BLOOM, HYMAN—815 Ingraham Building, Miami 32, Florida
 R-129 BLOOM, IRVING JEROME—Morgan, Altemus & Barrs, 25 West Flagler Street, Miami, Florida
 R- 73 BLUMENTHAL, MARTIN S.—6721 N. W. 36th Avenue, Miami 47, Florida
 194 BLUMIN, HARRY—407 Lincoln Road, Miami Beach, Florida
 40 BOGUE, RUSSELL S.—P. O. Box 2312, Tampa, Florida
 929 BOGUE, RUSSELL S., JR.—P. O. Box 2312, Tampa, Florida
 265 BOLGER, JAMES L.—503 Pan American Bank Building, Miami, Florida
 923 BOND, GEORGE GORDON—P. O. Box 497, Winter Garden, Florida
 648 BOND, WILLIAM—Washington National Building, 3300 Ponce deLeon Blvd., Coral Gables 34, Florida
 302 BOONE, JOHN W.—221 N. Ivanhoe Blvd., East, Orlando, Florida
 451 BORDE, GEORGE H., JR.—122 S. Kentucky Avenue, Lakeland, Florida
 1047 BORDE, RICHARD ALLAN—P. O. Box 2142, Baton Rouge, Louisiana
 1002 BORGES, EDDIE A.—811 First National Bank Building, Tampa 2, Florida
 1140 BOVA, ROBERT JAMES—4102 Obispo, Tampa, Florida
 212 BOWER, HARRY W.—338 N. Main Street, Orlando, Florida
 R-147 BOWMAN, PEYTON G.—P. O. Box 1471, Fort Myers, Florida
 592 BOWYER, HENRY E.—800 - 49th Street, North, St. Petersburg, Florida
 1141 BOYETTE, JAMES EDWARD—c/o Smith & Braley, 308 Tampa Street, Tampa 2, Florida
 930 BOYLE, EDWARD P.—P. O. Box 1279, Coral Gables, Florida
 437 BRADFORD, HARLAND BEVERLY—1702 Barnett National Bank Building, Jacksonville, Florida
 419 BRADLEY, JOHN K.—7 N. Orange Avenue, Green Cove Springs, Florida
 500 BRALEY, WILLIAM J.—Suite 244-246, 308 Tampa Street, Tampa 2, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 1053 BRANNAN, PAULINE (MISS)—308 Tampa Street, Tampa 2, Florida
R-102 BRATERMAN, MARTIN—300 N. E. 59th Street, Miami 37, Florida
649 BRAVERMAN, LEO—729 S. W. 8th Street, Miami, Florida
905 BRESLOW, MAX S.—Room 201, 337 Lincoln Road, Miami Beach, Florida
790 BRETHOLTZ, CHARLES H.—1200 S. W. First Street, Miami, Florida
R- 93 BRICKMAN, MILTON—523 Rutland Building, Orlando, Florida
564 BROCK, CHARLES A.—1173 N. E. Cleveland Street, Clearwater, Florida
R-108 BROMBERG, PAUL D.—1000 Lincoln Road, Miami Beach, Florida
R-111 BROOKMYER, SEYMOUR—c/o Harry Blumin & Co., 407 Lincoln Road, Miami Beach, Florida
1004 BROOKS, JACK EUGENE—c/o Haskins & Sells, 1825 Barnett National Bank Building, Jacksonville, Florida
836 BROWN, EADWARD M.—1555 Carson Street, Ft. Myers, Florida
234 BROWN, J. JOEL—37 N. E. 1st Avenue, 4th Floor, Miami 32, Florida
685 BROWN, JOEL G.—P. O. Box 736, Riverside Station, Miami 35, Florida
843 BROWN, JOHN H. H.—P. O. Box 3426, Orlando, Florida
1136 BROWN, LEE G.—c/o Smith & Braley, 308 Tampa Street, Tampa 2, Florida
753 BROWN, RONALD JAMES—737 Park Street, Jacksonville, Florida
844 BROWNYARD, GEORGE A.—501 Magnolia Avenue, Orlando, Florida
R-154 BRUCE, ROBERT B.—P. O. Box 7505, Miami 55, Florida
1129 BRUCKNER, THOMAS—P. O. Box 322, DeFuniak Springs, Florida
1142 BRYAN, ANDREW ERNEST—c/o Ring, Mahony & Arner, 311 Broward National Bank Building, Fort Lauderdale, Florida
901 BRYAN, RICHARD BRENTWOOD—c/o Creel & Dennison, 210-211 Patton Building, Fort Walton Beach, Florida
824 BUCHWALD, HERBERT—420 Lincoln Road, Miami Beach, Florida
409 BULLOCK, CLAYTON L.—1701 duPont Building, Miami, Florida
813 BUNTING, NORMAN H.—230-36 E. Tillman Avenue, Lake Wales, Florida
622 BURDIN, JAMES WILLIAM—101 S. E. Second Avenue, Miami, Florida
829 BURG, HERBERT L.—215 International City Building, Miami Springs, Florida
R-103 BURGESS, JOHN H.—100 Broadway, Sea Isle Building, Daytona Beach, Florida
185 BURKE, J. W.—1308 Barnett National Bank Building, Jacksonville, Florida
946 BURKE, JAMES W.—1308 Barnett National Bank Building, Jacksonville, Florida
512 BURKE, WILLIAM J.—311 Broward National Bank Building, Ft. Lauderdale, Florida
779 BURKHART, GERALD PETZSCH—Paris Branch, USA Army Audit Agency, APO 163, New York, New York
R-137 BURRIS, JOHN S.—8120 Lynn, Apt. 44, Houston 17, Texas
1115 BURT, LEONARD A.—1350 Flamingo Way, Hialeah, Florida
1000 BYRD, MISS ANN ELIZABETH—11706 Florida Avenue, Tampa 4, Florida
658 CAFFINA, BENJAMIN M.—P. O. Box 396, Biscayne Annex, Miami, Florida
699 CAGLE, WILLIAM EDWIN—P. O. Box 5514, Jacksonville, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 948 CALLAHAN, GEORGE MICHAEL—2370 Nesbitt Drive, Atlanta, Georgia
- 245 CALLAHAN, WILLIAM JACKSON—522 duPont Building, Miami 32, Florida
- 324 CALLAWAY, C. C.—1012 Comeau Building, West Palm Beach, Florida
- 845 CAMPBELL, EDWARD S., JR.—P. O. Box 955, Tampa, Florida
- 591 CANNING, WILBERT ROSS—701 Times Building, St. Petersburg, Florida
- 545 CANTRELL, JAMES F.—1811 Platt Street, Tampa 6, Florida
- R-167 CAREW, ALVIN J.—P. O. Box 3150, Tampa 1, Florida
- 347 CARLISLE, LAWRENCE WASHBURN—305 Morgan Street, Tampa 2, Florida
- 588 CARLISLE, ROBERT T.—Independent Life Building, Jacksonville, Florida
- 460 CARLSON, MARSHALL F.—1210 Ainsley Building, Miami, Florida
- 1067 CARNES, THOMAS D.—1400 - 49th Avenue, Pensacola, Florida
- 795 CARPENTER, CHARLES M.—1017 Comeau Building, West Palm Beach, Florida
- 536 CARR, EARL GRAFF—c/o State Auditing Department, Tallahassee, Florida
- 988 CARSON, MARION—123 N. W. 23rd Street, Gainesville, Florida
- 828 CARSON, NATHAN—c/o Alterman Transport Lines, Inc., P. O. Box 42065, Miami, Florida
- R-147 CARTER, ARTHUR H.—1825 Barnett National Bank Building, Jacksonville 2, Florida
- 329 CARTER, SYLVANUS J.—501 Jackson Street, Tampa, Florida
- 637 CARTER, WILLIAM H., JR.—P. O. Box 23, Jacksonville, Florida
- 367 CARTY, T. VAN RHYN—11314 N. Armenia Street, Tampa 2, Florida
- 817 CASHWELL, OSCAR W., JR.—55 E. Livingston Avenue, Orlando, Florida
- R-118 CASSELEHOFF, JESSE—407 Lincoln Road, Miami Beach 39, Florida
- 1068 CATHERWOOD, SAMUEL C., III—1800 Atlantic Boulevard, Jacksonville 7, Florida
- 439 CATLEDGE, WESLEY W., JR.—218 S. West Street, Bainbridge, Georgia
- 947 CAWTHON, VICTOR M.—Room 2-B Daffin Building, 115 S. Adams Street, Tallahassee, Florida
- 1069 CHALMERS, CHERUB—12925 N. W. Second Avenue, Miami 68, Florida
- R-181 CHERKAS, BYRON S.—1900 S. W. Third Avenue, Miami, Florida
- 1143 CHERNOFF, MARTIN—4116 San Luis Street, Tampa 9, Florida
- 506 CHIVE, THEODORE F.—514 Franklin Street, Tampa 1, Florida
- 307 CHOATE, JOHN D.—56 E. Amelia Avenue, Box 2349, Orlando, Florida
- 931 CHRISTENSEN, KENNETH W.—1217 Pine Lake Drive, Tampa, Florida
- R-126 CLANTON, GEORGE DEWEY, JR.—409 Metcalf Building, Orlando, Florida
- 932 CLARK, JESSE HARVEY—2510 Warwick Circle, Atlanta, Georgia
- 237 CLEAVELAND, HAROLD H.—217 W. Garden Street, Pensacola, Florida
- 386 CLENEAY, FRANK B.—Room 401, Hollywood Federal Savings & Loan Building, 1909 Tyler Street, Hollywood, Florida
- 993 COBAUGH, EUGENE H.—1701 duPont Building, Miami, Florida
- 989 COBB, DONALD R.—P. O. Box 773, Palatka, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 59 COCHRANE, JOHN P.—505 Comeau Building, West Palm Beach, Florida
- 308 COCHRANE, JOHN P., JR.—Suite C-207, Palm Beach Towers, 44 Coconut Row, Palm Beach, Florida
- 768 COCHRANE, ROBERT FREEMAN—P. O. Box 731, Vero Beach, Florida
- 906 COCHRANE, THOMAS E.—505 Comeau Building, West Palm Beach, Florida
- R- 92 CODD, RICHARD TRENT—1005 Kane Concourse, Bay Harbor Islands, Miami Beach, Florida
- 894 COFFMAN, LOWELL HUGH, JR.—c/o Ring, Mahony & Arner, 311 Broward National Bank Building, Ft. Lauderdale, Florida
- 1102 COHEN, HERBERT JAY—7930 S. W. 21st Street, Miami, Florida
- 1009 COHEN, MORRIS—835 N. E. 179th Terrace, North Miami Beach, Florida
- 311 COHEN, MURRAY G.—154 Almeria Avenue, Coral Gables 34, Florida
- 1070 COHEN, ROBERT LEWIS—30 W. Fifth Street, Jacksonville 6, Florida
- 599 COHN, STANLEY DANIEL—123 N. W. 12th Avenue, Miami, Florida
- R- 94 COHRON, CLAUDE ISAAC—11800 S. W. 77th Avenue, Miami, Florida
- 710 COKER, ROBERT LEE—Central National Bank Building, Peoria, Illinois
- 434 COLE, FRED E.—Jacksonville Paper Company, 808 W. Bay Street, Jacksonville, Florida
- R-167 COLE, ROGER W.—P. O. Box 525, Bradenton, Florida
- 368 COLEMAN, CLAUDE D.—1747 Arlington Street, Sarasota, Florida
- R- 21 COLEMAN, MAXWELL L.—605 Biscayne Building, Miami, Florida
- 431 COLEMAN, RAYMOND C.—203 Hector Building, Ft. Lauderdale, Florida
- R-169 COLES, CALEB L.—825 Bel Air Drive, Plantation Gardens, Fort Lauderdale, Florida
- 477 COLLEY, CHARLES C., JR.—Rutland Building, 14 E. Washington Street, Orlando, Florida
- 674 COLLIER, MARY E. (MRS.)—61 N. E. 86th Street, Miami, Florida
- 1054 COLLINS, JACK L.—646 - 2nd Avenue South, St. Petersburg, Florida
- 227 COLLINS, ROBERT LEE—406 Ohio Valley Bank Building, Henderson, Kentucky
- 1066 COLTUN, HERBERT H.—1699 N. E. 123rd Street, North Miami, Florida
- 293 COMER, H. J., JR.—Walesbilt Hotel Building, Lake Wales, Florida
- 446 COMPTON, JACK T.—501 Morgan Street, Tampa, Florida
- 247 CONLON, LYNDON C.—408 Broward National Bank Building, Ft. Lauderdale, Florida
- 902 CONNER, ROBERT DONALD—709 W. Alden Avenue, Valdosta, Georgia
- R- 26 CONROY, JOHN F.—269 Giralda Avenue, Coral Gables, Florida
- 608 COOK, MISS ALICE C.—P. O. Box 3673, Charlotte, North Carolina
- 232 COOK, ELMER W.—314 Plaza Building, Miami, Florida
- 1088 COONEY, JOHN W.—1205 First National Bank Building, Miami, Florida
- R- 74 COOPERMAN, MONROE L.—20 S. E. Third Avenue, Miami, Florida
- 1144 COPPA, GENNO SILVERIO—1600 Renee Avenue, Orlando, Florida
- 671 COUCH, FRANK VANBUSKIRK, JR.—c/o Hudson Pulp & Paper Corporation, Palatka, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 202 COWLES, FRANK L.—414 Pierce Street, Tampa, Florida
R-125 CRABTREE, JAMES ROBERT—1528 Barrancas Avenue, Warrington, Florida
494 CRAFT, DONALD G.—Rt. 1, Box 225, Panama City, Florida
327 CRAIG, T. E.—414 Pierce Street, Tampa 2, Florida
492 CREEL, LEAHMAN EUGENE, JR. — 408 Brent Annex, Pensacola, Florida
972 CRIPPEN, ALBERT H., JR.—112 E. University Avenue, Gainesville, Florida
304 CROSLAND, CLAYTON EDWARD, JR.—226 E. Smith, Orlando, Florida
R-170 CROSS, ARTHUR MYERS—542-Third Avenue North, Naples, Florida
933 CROWN, JOHN SAM—c/o Lynch-Davidson Motors, Inc., Hogan and Union Streets, Jacksonville, Florida
R- 16 CROWN, WILLIAM E., JR. — 1219 S. Hibiscus Circle, Clearwater, Florida
682 CULBERTSON, WILLIAM WIRT—1403 Court House, Miami, Florida
611 CUNNINGHAM, DUDLEY H.—817 Virginia Drive, Orlando, Florida
R- 39 CURRY, BYRON T.—c/o Robert Penn & Company, 920 S. Michigan Avenue, Chicago, Illinois
270 CURRY, GEORGE B., JR.—701 Times Building, St. Petersburg, Florida
1071 CURTIS, DAVID HOWELL—2901-Fifth Avenue North, St. Petersburg, Florida
152 CURTIS, OMER G.—16 Arnot Building, Jacksonville Beach, Florida
164 DALEY, WILLIAM A.—436 W. 70th Street, Jacksonville 8, Florida
R- 23 DALEY, W. O.—419 Magnolia Avenue, Orlando, Florida
1092 DALY, JOHN P.—1311 Granada Boulevard, Coral Gables, Florida
1010 DANCO, WILLIAM RICHARD—501 Morgan Street, Tampa, Florida
253 DANDELAKA, GEORGE W. — 1919 Farragut Place, Jacksonville, Florida
1050 DANESE, JOHN BISHOP — 1532 San Mateo Road, Jacksonville 7, Florida
479 DARBY, CHARLES DWIGHT—Stovall Professional Building, Tampa, Florida
447 DARBY, RICHARD E.—Stovall Professional Building, Tampa, Florida
571 DAVIDSON, BERNARD B.—420 Lincoln Road, Miami Beach, Florida
484 DAVIDSON, WALTER P.—1701-17 duPont Building, Miami, Florida
835 DAVIES, DANIEL R.—421 Delannoy Avenue, P.O. Box 246, Cocoa, Florida
555 DAVIS, AARON—1113 Florida Title Building, Jacksonville, Florida
782 DAVIS, BRUCE L., JR.—1825 Barnett National Bank Building, Jacksonville, Florida
R- 75 DAVIS, HARRY L. — 19 W. Flagler Street, 704 Biscayne Building, Miami, Florida
276 DAVIS, JEWELL A.—122 W. Forsyth Street, Suite 310, Seminole Building, Jacksonville, Florida
179 DAVIS, LEO V.—P. O. Box 468, Milton, Florida
420 DAVIS, R. WARREN—1150 S. W. 1st Street, Miami, Florida
R-117 DAY, THOMAS BUCK—P. O. Box 3236, Miami 20, Florida
620 DEAN, EVERETT K.—335 - 22nd Avenue, North, St. Petersburg, Florida
1121 DEE, ALLAN G.—301 Snell Isle Boulevard, St. Petersburg, Florida
661 DEHON, FREDERIC THEODORE—P. O. Box 1585, West Palm Beach, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 997 DELLA-DONNA, ALPHONSE—c/o Horwath & Horwath, 409 Broadway Bank Building, Ft. Lauderdale, Florida
- 907 DEMOS, JAMES P.—145 N. E. 127th Street, Miami, Florida
- 713 DEMRO, CONRAD GEORGE, JR.—1701 duPont Building, Miami, Florida
- R- 58 de NARAY, IVAN L.—1225 duPont Building, Miami, Florida
- 869 DENNARD, ROBERT LEE—417 Bannockburn Avenue, Tampa 10, Florida
- 550 DENNISON, FAYETTE, JR.—408 Brent Annex, Pensacola, Florida
- R-172 DePUY, RICHARD A.—2099 Park Street, Jacksonville 4, Florida
- 558 DERBY, A. STEUART, JR.—400 S. Palmetto Avenue, Daytona Beach, Florida
- R- 48 DESSAINT, LOUIS M.—540 Ingraham Building, Miami, Florida
- 332 DILNER, PHILIP W.—517 duPont Plaza Center, Miami 32, Florida
- 1072 DITTMAR, RABUN HOOD, JR.—306 Birch Lane, Tallahassee, Florida
- 142 DIVINE, WILBUR F.—224 Datura Building, West Palm Beach, Florida
- 992 DIVINE, WILBUR F., IV—224 Datura Building, West Palm Beach, Florida
- 456 DIXON, ORVILLE WRIGHT—967 W. Flagler Street, Miami, Florida
- 548 DOMINICK, JULIAN K.—170 E. Washington Street, Orlando, Florida
- R-192 DORAN, WILLIAM J.—18340 N. E. 20th Place, North Miami Beach, Florida
- 1055 DOREY, JACK R.—1531 N. W. 15th Street Road, Miami, Florida
- 604 DOWNEY, DANIEL, JR.—615 Harvey Building, West Palm Beach, Florida
- 1112 DUDLEY, MYLES F.—308 Hall Building, 150 S. E. Second Street, Miami, Florida
- 1011 DUGGAN, MALCOLM ROBERTS, JR.—118 E. Broadway, Marion Block Building, Ocala, Florida
- 895 DUNN, WALLACE—4 S. Magnolia Street, Suite 3, Ocala, Florida
- 203 DUNN-RANKIN, FREDERIC—P. O. Box 986, Winter Park, Florida
- 716 DURLAND, H. PRESTON—2173 S. W. 6th Street, Miami, Florida
- 303 EASTLAND, MARK W., JR. — 7th Floor, Exchange National Bank Building, Tampa 2, Florida
- 908 EATON, GERALD T.—407 Hollywood Federal Building, 1909 Tyler Street, Hollywood, Florida
- 868 EATON, WILLIAM A., JR.—211 Edwards Street, Tallahassee, Florida
- 527 EBER, VICTOR I.—1750 S. W. 3rd Avenue, Miami, Florida
- 1167 EDMISTON, MRS. MARGARET ANN — 940 Lew Boulevard, St. Augustine, Florida
- 615 EDMISTON, WILLIAM C., JR.—320 City Building, St. Augustine, Florida
- 973 EDSON, JOHN EDGAR—324-326 Datura Building, West Palm Beach, Florida
- 774 EDWARDS, CHARLES HUGHES—802 Barnett National Bank Building, Jacksonville, Florida
- 590 EDWARDS, JAMES GRAHAM—2702 Azeele Street, Tampa, Florida
- 427 EDWARDS, JESSE B.—P. O. Box 737, Plant City, Florida
- 390 EDWARDS, VIVIAN—311 Camilo Avenue, Coral Gables 34, Florida
- R-124 EHRENBURG, MURRAY B.—c/o P. W. Dilner & Company, 517 duPont Plaza Center, Miami, Florida
- 498 EHRLICH, ALVIN A.—215 American Building, Orlando, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- R-104 EILEN, DOROTHY (MISS)—1526 Meridian Avenue, Miami Beach, Florida
- R- 25 EISENHART, ARTHUR W.—c/o Foremost Dairies, Inc., 425 Battery Street, San Francisco, California
- 909 ELL, LEON JACK—420 Lincoln Road, Miami Beach, Florida
- 717 ELLIS, WILLIAM R.—1210 Ainsley Building, Miami, Florida
- 974 ELLISON, OVID ERNEST, JR.—Carlton Building, Room 415, Tallahassee, Florida
- 899 ELLYSON, ROBERT C.—311 Broward Bank Building, Fort Lauderdale, Florida
- 866 ELSBERRY, WILLARD R.—3123 Buckingham Avenue, P. O. Box 341, Lakeland, Florida
- 369 ELSTON, JAMES IRA—1913 Poplar Avenue, P. O. Box 231, Memphis, Tennessee
- 1012 EMANUEL, DAVID EDWARD—3681 S. W. 15th Street, Miami, Florida
- 402 ENGLAND, WILLIAM R.—9 N. Florida Avenue, Avon Park, Florida
- 975 ENNIS, HENRY G., JR.—713 Wallace S. Building, 608 Tampa Street, Tampa, Florida
- 148 EPPERSON, CLYDE A.—844 Ingraham Building, Miami, Florida
- R- 18 ERB, EUGENE T.—8340 N. E. 2nd Avenue, Miami, Florida
- 1073 ERNST, WILLIAM D.—2173 S. W. 37th Terrace, Fort Lauderdale, Florida
- 1013 ERSTLING, MORTON—8280 S. W. 43rd Terrace, Miami, Florida
- 408 ERWIN, CHESTER D.—6606 S. W. 65th Terrace, Miami 32, Florida
- R-128 ESAN, ABRAHAM E.—1351 Euclid Avenue, Miami Beach, Florida
- 239 EVANS, A. ROSS—55 E. Livingston Avenue, Orlando, Florida
- 238 EVANS, ROBERT P.—P. O. Box 1257, Lakeland, Florida
- R- 42 EVARTS, HARRY W.—1513 Prudential Building, Jacksonville, Florida
- 846 FABER, RUSSELL C.—1361 Coral Way, Miami 45, Florida
- 287 FAHS, JOHN L.—11-16 Stoer Building, Leesburg, Florida
- R-153 FAIRCLOTH, CHARLES B.—P.O. Box 468, Daytona Beach, Florida
- 996 FAISON, STUART M.—Sadowski Arcade, Marathon Shores, Florida
- 346 FALSONE, FRANK J.—P. O. Box 5267, 1801½ - 21st Street, Tampa 6, Florida
- 874 FAY, GILBERT J.—550 Brickell Avenue, Miami, Florida
- 1103 FAY, JACK—930 E. 10th Avenue, Hialeah, Florida
- R-260 FEIN, JOSEPH—717 Times Building, St. Petersburg, Florida
- 1130 FELD, JOSEPH—2580 S. W. 25th Avenue, Miami, Florida
- 487 FELD, MAX P.—509 Ainsley Building, Miami, Florida
- R- 86 FELIX, CHARLES ERNEST—1723 Hillmont Drive, Nashville 12, Tennessee
- 1133 FERLITA, WILLIAM J.—700 Exchange Bank Building, Tampa, Florida
- 1093 FERN, RONALD N.—1200 S. W. First Street, Miami, Florida
- 831 FEUER, LESTER—1 Lincoln Road, Miami Beach, Florida
- 653 FINE, LOUIS—701 Congress Building, Miami, Florida
- 228 FINK, MALVERN B.—621 Florida Title Building, Jacksonville 2, Florida
- 724 FINKELSTEIN, ALFRED — 1790 S. W. 22nd Street, Coral Way, Miami, Florida
- R- 76 FISHER, CHARLES B.—503 Pan American Bank Building, Miami, Florida
- 387 FISHER, CLYDE W.—1407 Harvey Building, West Palm Beach, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 38 FISHER, P. W.—10th Floor, Schultz Building, Jacksonville, Florida
 808 FITZPATRICK, JOHN M.—517 Sanford Atlantic National Bank Building, Sanford, Florida
 219 FLY, J. WESLEY—Drawer 6817, Orlando, Florida
 1090 FOLKEN, DENNIS N.—55 E. Livingston Avenue, Orlando, Florida
 9 FORD, GEORGE H.—c/o Ocala Manufacturing Ice & Packing Company, Ocala, Florida
 981 FORER, HENRY D.—1701 duPont Building, Miami, Florida
 1039 FORMAN, JOSEPH J.—751 Meridian Avenue, Miami Beach, Florida
 27 FORNEY, WELBORNE JOHNSON—908 Florida Title Building, Jacksonville, Florida
 754 FORTIN, GEORGE EDWARD—Florida State University, Tallahassee, Florida
 R- 71 FOX, ARTHUR EDWARD—245 S. E. 1st Street, Miami, Florida
 R-112 FOX, MARK—621 Florida Title Building, Jacksonville 2, Florida
 14 FOY, HUBERT V.—440 - 47th Street North, St. Petersburg, Florida
 772 FRANCE, CHARLES ELDRIDGE—1240 Ingraham Building, Miami, Florida
 463 FRANCO, MICHAEL J.—Industrial National Bank Building, 25 W. Flagler Street, Miami, Florida
 875 FREDEL, LESTER—P. O. Box 3980, Miami 25, Florida
 815 FREEMAN, WILBUR SUMMERFIELD—3659 Holly Grove Avenue, Jacksonville, Florida
 R- 83 FRENCH, HANS HEINZ—218 Alcazar, Coral Gables 34, Florida
 1145 FRIEDLAND, MAURICE—1505 Zoreta Avenue, Coral Gables, Florida
 796 FRIEDLANDER, NORRIS L.—c/o M. G. Furman, 420 Lincoln Road, Miami Beach, Florida
 734 FRUIN, STEPHEN JOHN — 6335 Bay Ridge Road, Jacksonville, Florida
 1122 FRYER, BYRD C., JR.—1393 Pinegrove Court, Jacksonville 5, Florida
 R- 67 FULLER, ALBERT EDWIN—1825 Barnett National Bank Building, Jacksonville 2, Florida
 55 FURMAN, M. G.—420 Lincoln Road, Miami Beach, Florida
 934 FURMAN, RICHARD IRWIN — 420 Lincoln Road, Miami Beach, Florida
 R-177 GADNEY, EUGENE—178 Bayside Drive, Clearwater Beach, Florida
 1045 GALLAGHER, WILLIAM PRESLEY—408 Brent Annex, Pensacola, Florida
 48 GALLASPY, BEN KEITH—Ebasco Services Inc., 2 Rector Street, New York, N. Y.
 1146 GALLUPS, WILLIAM CARL—c/o Shell Oil Company, 2000 Fulton National Bank Building, Atlanta 1, Georgia
 991 GANDY, CHARLES ROBERT — 700 Ingraham Building, Miami, Florida
 755 GARDINER, JOHN HOUSTON, JR. — P. O. Box 991, Orlando, Florida
 R- 44 GASSNER, WALTER S.—Suite 821, Florida National Bank Building, St. Petersburg 1, Florida
 1100 GEAKE, JOHN D.—301 Industrial National Bank Building, 25 W. Flagler Street, Miami, Florida
 R-113 GELLER, ROBERT—409 Metcalf Building, Orlando, Florida
 556 GENTER, FRANK M.—849 Wingate Building, 118½ Volusia Avenue, Daytona Beach, Florida
 851 GERSON, GARY R.—9001 Byron Avenue, Miami Beach, Florida

- 757 GIBSON, HAROLD GILBERT—700 Exchange National Bank Building, Tampa, Florida
- 418 GILBERT, DONALD E.—1555 Carson Street, P. O. Box 308, Fort Myers, Florida
- 728 GILES, GORDON L. F.—2745 S. W. 36th Avenue, Miami, Florida
- 321 GILLIAM, REXFORD W.—19 Collier Arcade, Ft. Myers, Florida
- 244 GILLMAN, LOUIS—1224 Ingraham Building, Miami 32, Florida
- 415 GLOVER, VICTOR DUDLEY, JR.—807 Tampa Theatre Building, Tampa 2, Florida
- 36 GLUICK, LEWIS—946 S. W. 4th Street, Miami 36, Florida
- 210 GOETZ, HARRY J.—604 W. Maple Avenue, Merchantville, New Jersey
- 623 GOFF, GEORGE E.—230 Raulerson Building, Fort Pierce, Florida
- R- 30 GOLDSTEIN, BENJAMIN B. — 1542 duPont Building, Miami 32, Florida
- R- 51 GOLDSTEIN, CHARLES Z.—5 Embassy Court, Great Neck, Long Island, New York
- 531 GOLDSTEIN, IRVIN M.—3840 W. Flagler Street, Miami, Florida
- 1113 GOLDSTEIN, STANLEY B.—1150 S. W. First Street, Miami, Florida
- 903 GOMILLION, AUBREY E.—414 Brent Annex, Pensacola, Florida
- R-148 GOODKIN, MORRIS—927 Lincoln Road, Miami Beach, Florida
- R-175 GOODMAN, BERNARD—407 Lincoln Road, Miami Beach, Florida
- 1135 GOODMAN, RICHARD IRWIN—1450 N. W. First Street, Miami 35, Florida
- 63 GOODRICH, CHARLES H.—2223 Oak Street, Jacksonville 4, Florida
- 876 GOODWIN, HARRY J.—135 W. 60th Street, Hialeah, Florida
- R- 65 GORDON, DAVID M.—1011 Langford Building, Miami 32, Florida
- 575 GORDON, HAROLD C.—217 W. Garden Street, Pensacola, Florida
- 725 GORDON, RALPH—407 Lincoln Road, Miami Beach, Florida
- 732 GORDON, RICHARD WESLEY—10th Floor, Schultz Building, Jacksonville, Florida
- R- 32 GOTTLIEB, IRVING J.—712 Ainsley Building, Miami, Florida
- R- 79 GOTTLIEB, MURRAY JAMES—414 North Andrews Avenue, Fort Lauderdale, Florida
- 762 GRACE, RICHARD COLTER—216 Catalonia Avenue, P. O. Box 1279, Coral Gables, Florida
- 453 GRAHAM, GEORGE GRIFFITH—840 Ingraham Building, Miami 32, Florida
- 32 GRAHAM, HOMER G.—808 Forest Drive, Tallahassee, Florida
- 1065 GRAND, LEONARD—420 Lincoln Road, Miami Beach, Florida
- 773 GRAVELY, ROBERT T.—P. O. Box 1077, Tallahassee, Florida
- 362 GRAY, HOWARD W.—200 N. E. 1st Street, Gainesville, Florida
- 783 GREEN, NORMAN L.—5706 Bird Road, S. Miami, Florida
- 603 GREENBERGER, HARRY P.—810 Richards Building, New Orleans 12, Louisiana
- 616 GREENE, JACK I.—Box 741, 617 Sanford Atlantic National Bank Building, Sanford, Florida
- 1033 GREENE, SAM TRAVIS—Robertson Building, Ocala, Florida
- 535 GREENE, SINGLETON L.—400 S. Palmetto Avenue, Daytona Beach, Florida
- 911 GRIFFIN, JAMES R.—Brundage Motors, Inc., P. O. Box 3467, Jacksonville, Florida
- 370 GRIFFITH, RANDOLPH C.—P. O. Box 2007, Orlando, Florida
- 243 GRIFFITH, T. T.—6404 N. E. 5th Avenue, Miami 38, Florida
- 635 GRIFFITH, WALTER PAT—c/o D. M. Read, Bridgeport, Connecticut

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 826 GRODEN, ALFRED—801 duPont Building, Miami, Florida
 982 GROH, JAMES E.—c/o Ring, Mahony & Arner, 1205 First National Bank Building, Miami, Florida
 1075 GROH, JOHN HAMILTON—c/o Ernst & Ernst, 700 Ingraham Building, Miami, Florida
 319 GROSS, ELMER W.—3120 Lucaya Street, Miami, Florida
 316 GROSS, GILBERT—1612 Congress Building, Miami, Florida
 873 GRUNDWERG, MOSES J.—301 Ainsley Building, Miami, Florida
 507 GUIDA, ANGELO—Suite 209, 518 Tampa Street Building, Tampa, Florida
 770 GUIDO, GENE J.—3210 West Broward Blvd., Ft. Lauderdale, Florida
 R- 13 GUND, CHARLES F.—217 W. Garden Street, Pensacola, Florida
 711 GUSTAFSON, GORDON CARL—919 South Miami Avenue, Miami 32, Florida
 630 GUTTENMACHER, DAVID—1759 S. W. 3rd Avenue, Miami, Florida
 702 HACKNEY, ALFRED JAMES—5 Beach Patio, Naples, Florida
 134 HAINES, LELAND H.—Resident Office, Auditor General, U. S. A. F., Bartow, Florida
 R-184 HAIZEL, LOUIS, JR.—44 Coconut Row, Palm Beach, Florida
 457 HALL, DAVID W.—P. O. Box 350, Miami 3, Florida
 373 HAMILTON, ROY W.—122 S. Kentucky Avenue, Lakeland, Florida
 600 HAMPTON, JOSEPH E.—Graduate School of Business and Public Administration, Cornell University, Ithaca, New York
 1165 HANNA, EDWARD M.—P. O. Box 789, Tampa, Florida
 785 HARRINGTON, ALFRED D., JR.—c/o Ring, Mahony & Arner, 311 Broward National Bank Building, Ft. Lauderdale, Florida
 261 HARRINGTON, ALFRED D. — 2293 S. W. 17th Terrace, Miami, Florida
 16 HARRIS, ROY R.—1841 Jackson Street, Hollywood, Florida
 586 HARRISON, JAMES O., JR.—1702 Barnett National Bank Building, Jacksonville, Florida
 1074 HARRISON, JOHN B.—608 Phillips Building, Winter Haven, Florida
 522 HARTMANN, MORTEN F.—602 Seybold Building, Miami, Florida
 816 HARTSAW, KENNETH E.—419 Magnolia Avenue, Orlando, Florida
 140 HARVEY, PIERCE J. — 306 Stovall Professional Building, Tampa, Florida
 642 HARVEY, PIERCE J., JR.—306 Stovall Professional Building, Tampa, Florida
 910 HASENCAMP, JAMES ROBB — 2012 Ponce deLeon Blvd., Coral Gables, Florida
 739 HATCHER, BENJAMIN BOODY—Box 3387, Tampa, Florida
 765 HATFIELD, MILTON HARMON—1205 First National Bank Building, Miami, Florida
 820 HAWKINS, GERALD L.—224 Datura Building, West Palm Beach, Florida
 1137 HAYES, MRS. JANE CHANT—Gratiot Inn, P. O. Box 806, Port Huron, Michigan
 1162 HEARING, GEORGE A.—622 S. MacDill Avenue, Tampa, Florida
 1001 HEARNE, JAMES J., JR.—710 First National Bank Building, Tampa, Florida
 525 HECK, JAMES M.—2012 Ponce deLeon Blvd., Coral Gables 34, Florida
 597 HELTON, HUBERT E.—1143 Circle Drive, Tallahassee, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 468 HEMMINGS, ARTHUR I.—1205 First National Bank Building, Miami 32, Florida
- R-146 HENCKEL, MRS. DOROTHY B.—P. O. Box 2833, Pompano Beach, Florida
- 691 HENDERSON, WALLACE WILLIAM—Director of Budget Office, The Capitol, Tallahassee, Florida
- 741 HENDRICKS, WILLIAM GILLMAN—1508 Lee Avenue, Tallahassee, Florida
- 870 HENNING, MERVIN D.—215 Rutland Building, P. O. Box 1605, Orlando, Florida
- 679 HENRICHS, EARL L.—11-16 Stoer Building, Leesburg, Florida
- 521 HENRIQUEZ, NORCOTT S.—P. O. Box 2003, Hollywood, Florida
- 309 HENSON, J. LEWIS—1731 S. E. 13th Street, Fort Lauderdale, Florida
- R-136 HENTSCHER, ROBERT C.—85 Babcock Plaza, P. O. Box 1221, Eau Gallie, Florida
- 578 HERNDON, WINFRED L., JR.—Lynch Building, P. O. Box 5213, Jacksonville, Florida
- 652 HERRIS, IRVING—209 Pan American Bank Building, Miami, Florida
- 1049 HERTZ, ARTHUR H.—3511 S. W. 16th Terrace, Miami, Florida
- R- 70 HERTZOFF, CHARLES — Citizens Federal Savings Building, 400 Hialeah Drive, Hialeah, Florida
- 515 HERZOG, WILLIAM A.—422 N. W. 27th Avenue, Miami, Florida
- 422 HICKMAN, WILLIAM P.—P. O. Box 261, Davenport, Florida
- 837 HICKS, MRS. EMILY C.—1701 Lynn Avenue, Eau Gallie, Florida
- 542 HIEPE, EDWIN—717 Times Building, St. Petersburg, Florida
- R-158 HILL, GORDON M.—1825 Barnett National Bank Building, Jacksonville 2, Florida
- 660 HIMES, S. HILBURN—P. O. Box 1585, West Palm Beach, Florida
- 144 HIMES, WHITNEY B.—120 South Dixie, P. O. Box 1585, West Palm Beach, Florida
- 529 HINTON, HARRY L.—6135 Sunset Drive, Miami, Florida
- 1147 HIPPLER, CHARLES JAMES—P. O. Box 791, Eustis, Florida
- 789 HIPSMAN, DAVID BERNARD—1204 Ainsley Building, Miami, Florida
- 530 HIRSCH, GEORGE W.—Suite 210, 311 Lincoln Road, Miami Beach, Florida
- 313 HOCH, JOEL — Suite 506, Professional Building, Sunrise Center, Ft. Lauderdale, Florida
- 852 HODGES, KENNETH T.—7001 S. W. 66th Street, South Miami 43, Florida
- 533 HOFFENBERG, BENNIE M.—730 Lynch Building, Jacksonville 2, Florida
- R-187 HOFFMAN, LESLIE J.—1825 Barnett National Bank Building, Jacksonville 2, Florida
- 912 HOGAN, CLIFFORD S.—6470 S. W. 83rd Street, Miami 43, Florida
- 1056 HOGAN, TERRY DAN—307 Gordon Building, Brunswick, Georgia
- 208 HOGLE, FRANCIS M., JR.—236 N. Ridgewood Avenue, Daytona Beach, Florida
- 1014 HOLDORF, BENJAMIN GILBERT—P.O. Box 3426, Orlando, Florida
- 109 HOLLEY, JAMES D. A.—Washington Square Building, P. O. Box 1077, Tallahassee, Florida
- R- 52 HOLLY, EDWARD A.—1510 S. W. 3rd Avenue, Miami, Florida
- 1148 HOLTZ, LAURIE S.—861 S. Shore Drive, Miami Beach, Florida
- 644 HOOTEN, RAYMOND JACKSON—2084 Knightsbridge Road, Macon, Georgia

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 306 HORAN, WILLIAM THOMAS—338 N. Main Street, Orlando, Florida
R- 69 HORN, HAROLD—1935 S. W. 13th Street, Miami 45, Florida
954 HOROWITZ, EDWIN M.—8825 S. W. 42nd Terrace, Miami, Florida
712 HORTON, CHARLES R.—4525 Ponce deLeon Blvd., Coral Gables,
Florida
838 HORWICH, RICHARD J.—1504 duPont Building, Miami, Florida
554 HOSFORD, JOHN W., JR.—201 Title Building, Tallahassee, Florida
R- 87 HOSKEN, ROBERT H., JR.—315 Alhambra Circle, Coral Gables,
Florida
1132 HOUGH, DeVON GRADY, JR.—Box A-1918, Orlando A.F.B., Florida
471 HOWARD, HARLEY—802 Barnett National Bank Building, Jackson-
ville, Florida
853 HOWELL, PAUL ARNOLD—215 Rutland Building, Orlando, Florida
1057 HUGHES, JOHN B.—1205 First National Bank Building, Miami, Florida
R- 91 HUGHES, JOHN VINCENT—1005 Kane Concourse, Miami Beach,
Florida
1094 HUMPHRIES, STANLEY C.—c/o Price Waterhouse & Company,
1712 Fulton National Bank Building, Atlanta 8, Georgia
812 HUNSEBERGER, WESLEY JAMES—P. O. Box 2312, Tampa, Florida
R-188 HUNSE, MISS H. JEANETTA—574 W. Davis Boulevard, Tampa 6,
Florida
955 HUNTER, ALBERT B., III—3658 Central Avenue, St. Petersburg,
Florida
504 HURST, HARRY E.—514 Franklin Street, Tampa 1, Florida
R- 31 HURWITZ, ELI—1008 Langford Building, 121 S. E. 1st Street, Miami
32, Florida
1123 HURY, LEO T.—7 S. W. 26th Street, Gainesville, Florida
349 ICENHOUR, JOHN E.—614 Florida Title Building, P. O. Box 1044,
Jacksonville, Florida
994 ILOWIT, BELMONT—2632 Hollywood Boulevard, Hollywood, Florida
502 INGLEY, HERBERT A., JR.—230-36 E. Tillman Avenue, Lake Wales,
Florida
376 IRVINE, NESBITT E.—P. O. Box 2827, St. Petersburg 1, Florida
413 ISTD, R. EUGENE—P. O. Box 3068, Orlando, Florida
R-134 JACKSON, ELLIS R.—305 Morgan Street, Tampa, Florida
511 JACKSON, JEROME B.—3840 West Flagler Street, Miami, Florida
983 JAFFE, RICHARD E.—20111 Gulfstream Road, Miami 57, Florida
137 JAMES, BENJAMIN E.—122 W. Forsyth Street, Jacksonville, Florida
788 JEFFRIES, WILLIAM R.—Box 636, Riviera Beach, Florida
1015 JENKS, ROBERT CHARLES—236 N. Ridgewood Avenue, Daytona
Beach, Florida
854 JOHNSON, AMOS, JR.—200 S. W. 80th Court, Miami 44, Florida
474 JOHNSON, CHARLES W., JR.—2099 Park Street, Jacksonville, Florida
761 JOHNSON, E. NOLAN—1701 duPont Building, Miami, Florida
R- 99 JOHNSON, ELVIN V.—3130 Euclid Avenue, Tampa, Florida
421 JOHNSON, HAROLD C.—608 - 13th Street West, Bradenton, Florida
736 JOHNSON, LLOYD L.—70 N. Gulf Boulevard, Indian Rocks Beach,
Florida
877 JOHNSON, MILO M.—122 W. Forsyth Street, Jacksonville 2, Florida
559 JOHNSON, RICHARD P.—4221 DeMedici Avenue, Jacksonville 2,
Florida
398 JOHNSON, ROLLO H.—608 - 13th Street, West, Bradenton, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 480 JOHNSTON, JOHN A.—203 Washington Street, Arcade Building,
Orlando, Florida
- 935 JOHNSTON, ROBERT E.—P. O. Box 957, Eustis, Florida
- 1149 JOLLEY, CHARLES C.—c/o Colley & Trumbower, Box 1605, Orlando,
Florida
- 855 JONES, JAMES W.—536 Ross Place, Orlando, Florida
- 24 JORDAN, JOSIAH M.—1906 Atlantic Blvd., Jacksonville, Florida
- 763 JORDAN, CHARLES E. — 301 Industrial National Bank Building,
Miami 32, Florida
- 596 JUREIT, WILLIAM F.—3300 Ponce deLeon Blvd., Washington Na-
tional Building, Coral Gables, Florida
- 720 KAMINSKY, MRS. MILDRED S. —2 3570 Moritz, Oak Park 37,
Michigan
- 489 KANE, C. VERNON — 412 Broward National Bank Building, Fort
Lauderdale, Florida
- 254 KANTOR, ERWIN P.—45 Buckman Building, Jacksonville, Florida
- 467 KANTZLER, MORRIS H.—420 Lincoln Road, Miami Beach, Florida
- 756 KAPLAN, BERTRAM H.—621 Florida Title Building, Jacksonville 2,
Florida
- 454 KARO, WILLIAM H.—Internal Revenue Service, 314 Plaza Building,
245 S. E. 1st Street, Miami, Florida
- 113 KARSHNER, ROY—Room 213, 3182 Peachtree Road, N. E., Atlanta,
Georgia
- 797 KASOFF, LOUIS—161 Aragon Avenue, Coral Gables, Florida
- 856 KAST, MILTON B.—1101 Biscayne Building, Miami, Florida
- R- 96 KATZ, ALBERT M.—9630 Olive Street Road, Olivette 24, Missouri
- 1101 KAUFMAN, JAMES R.—1820 S. W. 3rd Avenue, Miami 36, Florida
- 104 KEEN, WILLIAM E.—406-8 Harvey Building, West Palm Beach,
Florida
- 118 KELLER, JAMES I., JR.—1701-1717 duPont Building, Miami, Florida
- R-165 KELLY, ROBERT ALISON—312 Citizens Building, West Palm Beach,
Florida
- 678 KEMP, ORVIS M.—P. O. Box 309, Key West, Florida
- 706 KENNEDY, ROBERT LEON—Philips Professional Building, Winter
Haven, Florida
- 645 KERFOOT, RONALD E.—2948 Calvin Blvd., Ft. Myers, Florida
- 1150 KETCHAM, BILLY F.—1003 E. Call Street, Tallahassee, Florida
- 540 KICKLITER, GEORGE K.—1644 First Avenue, North, St. Petersburg,
Florida
- 1032 KICKLITER, JAMES H.—1644 - 1st Avenue North, St. Petersburg,
Florida
- 503 KILGORE, FORREST AL, JR.—221 N. Ivanhoe Blvd., East, Orlando,
Florida
- 976 KINARD, KENNETH R.—400 E. Hialeah Drive, Hialeah, Florida
- R- 40 KINDELAN, JAMES W.—1205 First National Bank Building, Miami
32, Florida
- 857 KING, DONALD F.—3601 N. W. 54th Street, Miami, Florida
- 714 KINNEAR, CHARLES STEPHEN—700 Malaga Avenue, Coral Gables,
Florida
- 878 KIRK, JAMES L.—P. O. Box 664, Moultrie, Georgia
- 628 KIRKTON, JOHN F.—18 S. E. Fourth Avenue, Delray Beach, Florida
- R- 15 KLANDERMAN, GERALD E.—1005 First Federal Building, St.
Petersburg, Florida
- 677 KLEIN, M. SYLVESTER—201 Radio Center, Ft. Lauderdale, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- R-144 KLEIN, SIDNEY L.—5700 N. E. 4th Court, Miami, Florida
799 KLINE, DAVID L.—400 Hialeah Drive, Hialeah, Florida
67 KLUTTZ, OREN E.—1916 N. First Street, Jacksonville Beach, Florida
R-121 KNAPP, LEROY THOMAS—Stovall Professional Building, Tampa, Florida
567 KNEAPLER, WILLIAM—511 First National Bank Building, Miami 32, Florida
696 KNIGHT, JOHN G. F.—P. O. Box 16, Gainesville, Florida
R-159 KOESTER, WILLIAM A.—420 First National Bank Building, Tampa, Florida
775 KOHN, STEWART LAWRENCE—Suite 210, 311 Lincoln Road, Miami Beach, Florida
995 KOSSTRIN, IRA WENDER—747 West Avenue, Miami Beach, Florida
1095 KRAFT, PATRICK E.—c/o Universal Marion Corporation, 602 Florida Theatre Building, Jacksonville, Florida
759 KREEGER, THOMAS BRADDOCK, JR.—Ernst & Ernst, 700 Ingraham Building, 25 S. E. 2nd Avenue, Miami, Florida
R-140 KRUTMAN, ABRAHAM MORRIS — 1943 Hollywood Boulevard, Hollywood, Florida
858 KUBLIN, MRS. ROSE P.—9847 Professional Building, Perrine, Florida
738 KURTZ, HOWARD EDWARD—111 E. Robinson Avenue, Orlando, Florida
552 LADO, FRED FERNANDO — 7th Floor, Exchange National Bank Building, Tampa 2, Florida
334 LANDIS, LEO—1820 S. W. 3rd Avenue, Miami, Florida
320 LANEY, MARION G.—215 American Building, Orlando, Florida
544 LANG, JAMES T.—646 - 2nd Avenue South, St. Petersburg, Florida
1016 LANSING, CHARLES WILLIAM—2541 Palmetto Avenue, Sanford, Florida
742 LARGUE, JAMES EDWARD—712 S. Palafox Street, P. O. Box 62, Pensacola, Florida
198 LA SALLE, ATHOS L.—27 S. W. 7th Avenue, Miami, Florida
406 LASKY, MORTIMER—Equitable Building, Norfolk 10, Virginia
613 LAWLOR, HAROLD J.—2337 Atlantic Boulevard, Pompano Beach, Florida
680 LAWRENCE, ROBERT E.—1910 Congress Building, Miami, Florida
377 LEACH, G. BLAND—11-16 Stoer Building, Leesburg, Florida
956 LEADER, JERRY—1873 N. E. 163rd Street, North Miami Beach, Florida
647 LEARNER, HOWARD—612 Ainsley Building, Miami, Florida
289 LEAVY, YALE M.—1750 S. W. 3rd Avenue, Miami, Florida
326 LEE, FRANK O., JR.—801 Florida Theatre Building, St. Petersburg 1, Florida
229 LEFCOURT, SIDNEY—1150 S. W. 1st Street, Miami 36, Florida
1076 LEITER, ALLAN A.—1770 S. W. 24th Avenue, Miami, Florida
343 LEONARD, GEORGE B.—1150 S. W. 1st Street, Miami, Florida
126 LESTER, A. GILBERT—502 Philips Professional Building, Winter Haven, Florida
1077 LEVENSON, MAURICE E.—c/o M. G. Furman, 420 Lincoln Road, Miami Beach, Florida
811 LEVINE, HENRY—1625 duPont Building, Miami, Florida
345 LEVINE, SAUL S.—123 N. W. 12th Avenue, Miami, Florida
1058 LEVINSON, LESLIE HAROLD—2376 S. W. 6th Street, Miami 35, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 624 LEVITCH, STANLEY B.—1150 S. W. 1st Street, Miami 36, Florida
R-120 LEVITT, BARNET—1401 S. W. 1st Street, Miami, Florida
936 LEWIS, CHARLES D.—P. O. Box 773, Palatka, Florida
1105 LIEHR, ALLEN F. J.—320 N. E. 129th Street, North Miami, Florida
786 LILLARD, URBAN L.—200 N. E. First Street, Gainesville, Florida
165 LINDFORS, CHARLES H.—100 N. W. 3rd Avenue, Ft. Lauderdale, Florida
977 LINN, JAY HOWARD—c/o Sidney Wasserman & Co., 420 Lincoln Road, Miami Beach, Florida
987 LINVILLE, EMORY M.—648 Gerhardt Drive, Pensacola, Florida
R-106 LIST, JOEL—200 Lake Avenue, Lake Worth, Florida
R- 24 LITTLE, ROBERT M.—Suite 209, 518 Tampa Street Building, Tampa, Florida
570 LONG, MELVIN E.—967 W. Flagler Street, Miami, Florida
464 LOTTERMAN, LOUIS—844 Biscayne Boulevard, Miami, Florida
213 LOUCKS, JOHN E.—P. O. Box 244, Haines City, Florida
557 LUCAS, JACK WELDON—1800 Atlantic Boulevard, Jacksonville 7, Florida
859 LUND, ROY P.—408 Broward National Bank Building, Fort Lauderdale, Florida
R-141 LUNDGREN, RICHARD NELSON—410 E. Beach Boulevard, Hallandale, Florida
549 LUNDY, E. HOUSTON, JR.—213 S. Baylen Street, Pensacola, Florida
537 LYLE, ROBERT TERRY—c/o Smith & Braley, 308 Temple Street, Tampa 2, Florida
378 LYNCH, THOMAS P.—150 S. E. 2nd Street, Miami, Florida
R-152 LYNCH, WILLIAM F. — 406 Harvey Building, West Palm Beach, Florida
1017 MACINNES, DONALD A.—5871 N. W. 117th Street, Hialeah, Florida
R-221 MACTYE, WILLIAM H.—1402 Dade Federal Building, 21 N. E. First Avenue, Miami, Florida
433 MACWILLIAMS, ROBERT E.—1821 San Marco Boulevard, Jacksonville, Florida
1041 MADSEN, ARTHUR F.—100 E. Las Olas Boulevard, Fort Lauderdale, Florida
636 MAGEE, LEWIS E.—Suite 210, 122 W. Forsyth Street, Jacksonville 2, Florida
R- 29 MAHLER, ALEXANDER—1201 Congress Building, Miami, Florida
291 MAHLER, JOSEPH—1202 Congress Building, Miami 32, Florida
182 MAHONY, JOHN—1205 First National Bank Building, Miami 32, Florida
957 MALLAH, JOSEPH—1932 S. W. 82nd Court, Miami, Florida
R- 97 MALTZ, MORTON—605 Lincoln Road, Miami Beach, Florida
1060 MANN, CARL RAY—Box 181, Washington Avenue, Abingdon, Maryland
879 MANNING, JOHN B.—828 N. E. 99th Street, Miami Shores, Florida
399 MANVILLE, FREDERICK G. H.—533 Seabreeze Boulevard, Daytona Beach, Florida
1131 MARCHAND, GEORGE L.—100 N. E. Third Avenue, Fort Lauderdale, Florida
880 MARDER, BERNARD—1996 S. W. 1st Street, Miami, Florida
85 MARE, JOHN B.—362 Brent Building, Pensacola, Florida
482 MARKS, DAVID L.—305 Morgan Street, Tampa, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 727 MARSHALL, BYRD FARMER—411 Plaza Building, 245 S. E. First Street, Miami 32, Florida
- 576 MARTIN, EDWARD T.—c/o Dan River Mills, Inc., Danville, Virginia
- 860 MARTIN, WILLIAM ROBERT—111 E. Robinson Avenue, Orlando, Florida
- 810 MARTINEZ, MARCUS J.—1804 Grand Central Avenue, Tampa 6, Florida
- 758 MASSARO, FREDERICK LUPO—2329 Green Street, Tampa 7, Florida
- 978 MASSEY, WILLIAM T.—1746 E. Adams Street, Jacksonville, Florida
- 958 MASTERS, AMBROSE B., JR.—Suite 1000, 118 W. Adams Street, Jacksonville, Florida
- 733 MATTHEWS, ASHBY LEO, JR.—306 First Federal Savings Building, Jacksonville 2, Florida
- 391 MATTHEWS, JOHN A.—620 Metropolitan Bank Building, Miami, Florida
- 771 MAULE, GRAYSON WARREN, 7400 N. W. 37th Avenue, Miami, Florida
- 248 MAURER, W. S.—405 First Federal Building, Ft. Lauderdale, Florida
- 601 MAXWELL, RAYMOND R.—2400 N. E. 27th Avenue, Fort Lauderdale, Florida
- 670 MAY, ALBERT L.—205 Riverview Boulevard, Daytona Beach, Florida
- 984 MAY, ROBERT DOUGLAS—205 Riverview Boulevard, Daytona Beach, Florida
- 569 MAYERS, EUGENE—1820 S. W. 3rd Avenue, Miami, Florida
- 896 MEEK, EMORY L.—1617 Atlantic Boulevard, Jacksonville 7, Florida
- 580 MEEK, JOHN HUNTER, JR.—1617 Atlantic Boulevard, Jacksonville, Florida
- 704 MEIGHEN, MICKEY REX — 7th Floor, Exchange National Bank Building, Tampa, Florida
- 56 MEIGHEN, REX—7th Floor, Exchange National Bank Building, Tampa 2, Florida
- 526 MERMELL, MAC—1900 S. W. 3rd Avenue, Miami 36, Florida
- 913 MESH, HOWARD ALLAN—445 Aledo Avenue, Coral Gables, Florida
- 898 MESH, STANLEY D.—7955 S. W. 17th Terrace, Miami 55, Florida
- 277 MEYER, HARRY H.—506 Sunset Road, Coral Gables, Florida
- 1005 MEYER, HENRY W.—6110 S. W. 79th Street, South Miami, Florida
- 959 MEYER, WILLIAM J.—P. O. Box 3667, Orlando, Florida
- 365 MILAM, RALPH L.—1920 Hendricks Avenue, Jacksonville 7, Florida
- 585 MILES, FRANK J.—200 N. E. 1st Street, Gainesville, Florida
- 561 MILLER, CHARLES S., JR.—308 Tampa Street Building, Tampa, Florida
- 292 MILLER, DAVID W.—Whitehair Building, DeLand, Florida
- 1044 MILLER, GILBERT—420 Lincoln Road, Miami Beach, Florida
- 694 MILLER, HOWARD NATHAN—650 S. W. 12th Avenue, Miami, Florida
- 1043 MILLER, MARTIN A.—611 Ainsley Building, Miami, Florida
- 342 MILLER, ROLLIN E.—220 Miracle Mile, Coral Gables, Florida
- 84 MILLIGAN, CLAUDE K. — 1308 Barnett National Bank Building, Jacksonville, Florida
- 268 MILLIGAN, GEORGE L. — 1308 Barnett National Bank Building, Jacksonville, Florida
- 721 MINNICH, HAROLD L.—213 S. Baylen Street, Pensacola, Florida
- 639 MITCHELL, FRITZ K. — 1308 Barnett National Bank Building, Jacksonville, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 689 MIXNER, ALBERT J.—P. O. Box 1647, Orlando, Florida
 252 MIZRAHI, JOSEPH M.—119 W. Adams Street, Jacksonville, Florida
 R-130 MOON, JACK RALPH—Morgan, Altemus & Barrs, 25 West Flagler
 Street, Miami, Florida
 752 MOORE, JAMES FRANCIS—1418 N. W. 17th Street, Gainesville,
 Florida
 R-176 MORGAN, GEORGE E.—6435 Second Avenue, South, St. Petersburg 7,
 Florida
 R-171 MORGAN, JAMES A., JR.—306 N. Palmer Street, P. O. Box 511, Plant
 City, Florida
 263 MORGAN, ROBERT M.—25 W. Flagler Street, Miami, Florida
 833 MORRIS, BYRON—921 Florida Title Building, Jacksonville, Florida
 215 MORRIS, CLARENCE C.—216 Catalonia Avenue, Coral Gables 34,
 Florida
 528 MORROW, SYLVESTER J.—602 Seybold Building, Miami, Florida
 473 MOSHIER, WILLIAM F.—735 First Federal Savings and Loan Build-
 ing, St. Petersburg, Florida
 469 MOSS, GEORGE L.—Department of Accounting, School of Business
 Administration, University of Miami, Coral Gables 46, Florida
 R- 68 MOSS, JOSEPH THADDEUS—P. O. Box 188, Naples, Florida
 R- 59 MULLANEY, JAMES—602 Florida Theatre Building, Jacksonville,
 Florida
 986 MULLIKIN, HARRY A., JR.—P. O. Box 1077, Tallahassee, Florida
 R-178 MURPHY, WALTER A.—610 Empire Building, St. Petersburg 1,
 Florida
 1151 MYERS, WILLIAM DOUGLAS—1922 Dellwood Avenue, Tallahassee,
 Florida
 1018 MYRABO, ORVILLE RAYMOND—419 Magnolia Avenue, Orlando,
 Florida
 809 McABEE, WILLIAM W.—719 W. Garden Street, Pensacola, Florida
 449 McALPIN, IRA M., JR.—207½ Orange Avenue, Fort Pierce, Florida
 R-180 McAULIFFE, JAMES J.—180 S. Knowles Avenue, P. O. Box 1473,
 Winter Park, Florida
 1110 McBRIDE, RICHARD ALAN—P. O. Box 991, Riviera Beach, Florida
 924 McCALEB, JESSE LAURENCE—801 Florida Theatre Building, St.
 Petersburg, Florida
 1096 McCALL, WILLIAM E.—c/o Boone & Kilgore, 221 N. Ivanhoe Boule-
 vard, P. O. Box 751, Orlando, Florida
 1106 McCALL, PENNYWELL FREDERICK—Room 310, Atlantic Federal
 Building, Fort Lauderdale, Florida
 388 McCANDLISS, RALPH W.—744 Ingraham Building, Miami, Florida
 R-249 McCLAIN, A. H.—1532 duPont Building, Miami, Florida
 574 McCLASKEY, ROBERT M.—422 N. W. 27th Avenue, Miami, Florida
 1127 McCLURE, GEORGE C.—c/o James & Harris, 122 W. Forsyth Street,
 Jacksonville 2, Florida
 1037 McCLURE, ROBERT EDWIN—9540 S. W. 44th Street, Miami, Florida
 414 McCRILLUS, ROBERT M. — 1219 S. Hibiscus Circle, Clearwater,
 Florida
 841 McDONALD, WILLIAM H., JR.—29 Marion Block Building, Ocala,
 Florida
 605 McELYEA, STEWART D., JR.—40 S. Main Street (Room 205),
 Dayton, Ohio
 614 McGHIN, ANDREW J., JR.—320 City Building, P. O. Box 275, St.
 Augustine, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- R- 60 McGLONE, FRANK IRA—314 Grand Opera House Building, Terre Haute, Indiana
- 589 McGUIGAN, HAROLD C.—6133 Montcrest Drive, Nashville 12, Tennessee
- 1059 McKELVEY, THOMAS BRUCE—646 - 2nd Avenue South, St. Petersburg, Florida
- 445 McLAIN, LEE W.—Newburn Building, 40 S. Pineapple Avenue, Sarasota, Florida
- 686 McLEAN, THOMAS EDWIN—821 Florida National Bank Building, St. Petersburg 1, Florida
- 751 McLEOD, GLENN—2443 Buttonwood Drive, Jacksonville, Florida
- 1003 McMATH, ERNEST LAMAR—2510 Cesery Boulevard, Jacksonville, Florida
- 619 McNAB, MAHON TERRY—First National Bank Building, P. O. Box 3239, Tampa, Florida
- 664 McNAMARA, JOHN D.—705 Langford Building, Miami, Florida
- R- 41 NETSCHER, EDWARD G.—203 Franklin Street, Tampa, Florida
- 814 NETTLES, WILLIAM MACK—1936 West Indian Head Drive, Tallahassee, Florida
- 960 NEUWAHL, MALCOLM—1938 Hollywood Boulevard, Hollywood, Florida
- 442 NEWKIRK, HOWARD D.—P. O. Box 448, Cocoa, Florida
- 937 NEWMAN, NATHAN—407 Lincoln Road, Miami Beach, Florida
- 961 NIETO, ALBERT—4200 Beachway Drive, Tampa, Florida
- R- 38 NIXON, FRANCIS C.—Suite 310, Seminole Building, Jacksonville 2, Florida
- 1128 NOLAN, JACK C.—7807 Manata Street, Jacksonville 7, Florida
- 1124 NORMAN, JOHN B., JR.—Marion Block Building, Ocala, Florida
- 322 NUNEZ, GEORGE T.—155 E. Summerlin Street, Bartow, Florida
- 443 ODOM, DRAGON B.—Melton Building, Lake City, Florida
- 962 OGILBY, JOHN JOSEPH—1117 Mallorca Drive, Bradenton, Florida
- 626 OLIN, BERNARD—420 Lincoln Road, Miami Beach, Florida
- R-207 OLSHEN, J. W.—420 Lincoln Road, Miami Beach, Florida
- 1019 O'NEAL, SOLON F., JR.—P. O. Box 2312, Tampa, Florida
- 1035 OOSTERHOUDT, ALLEN CARMICHAEL—1008 Barnett National Bank Building, Jacksonville 2, Florida
- 196 OOSTERHOUDT, O. J.—1008 Barnett National Bank Building, Jacksonville 2, Florida
- 726 ORR, LOWELL LANE—11805 Biscayne Boulevard, Miami, Florida
- 1031 OSBORNE, ROBERT WAY—2702 Azeele Street, Tampa, Florida
- 560 OSBURN, JOSEPH KARL—821 Highland Avenue, P. O. Box 6177, Orlando, Florida
- 459 OTCHIN, JOSEPH L.—8410 N. E. First Place, Miami, Florida
- 1078 OTTINGER, GUY EMEREL—c/o R. P. Evans, 211 ½ S. Tennessee Avenue, Lakeland, Florida
- R-166 OWEN, GEORGE A.—1205 First National Bank Building, Miami, Florida
- 1097 OWENS, JOSEPH F.—c/o William R. Ellis, 1210 Ainsley Building, Miami, Florida
- 750 PALKO, BERNARD EDWARD—1626 Prudential Building, Jacksonville 7, Florida
- R- 34 PARKER, CHARLES PALMER—608 Chamber of Commerce Building, 141 N. E. 3rd Avenue, Miami 32, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- R- 33 PARKER, ROBERT—Suite 305, Roper Building, 20 S.E. Third Avenue,
Miami, Florida
- 472 PARKER, WILLIAM DAVIS—701 Palmer Bank Building, Sarasota,
Florida
- 938 PARRY, ARTHUR EDWARD—3840 W. Flagler Street, Miami, Florida
- 861 PASCAL, SIDNEY SAMI—6470 S. W. 27th Street, Miami, Florida
- 1079 PATCHEN, SOL—607-609 Chamber of Commerce Building, 141 N. E.
Third Avenue, Miami, Florida
- 862 PATRICK, DANIEL L., JR.—737 Park Street, Jacksonville, Florida
- 273 PATRICK, RAYMOND V.—501 Jackson Street, Tampa, Florida.
- 1061 PATTERSON, GEORGE LEWIS, SR.—807 Times Building, St. Peters-
burg, Florida
- 534 PATTON, WILLIAM M.—200 N. E. 1st Street, Gainesville, Florida
- 881 PAUL, PHILIP—310 Biscayne Building, Miami 32, Florida
- R-161 PEARCE, HARRY—2980 North Federal Highway, Fort Lauderdale,
Florida
- 863 PEARLMAN, MARVIN—1018 Langford Building, Miami, Florida
- 1109 PEED, BILLY M.—c/o David Stockwell, 203 Professional Building,
Fort Lauderdale, Florida
- 458 PEEPLES, JAMES STEWART—202 Myrick Building, 132 E. Colonial
Drive, Orlando, Florida
- R-149 PELTON, DEAN F.—P. O. Box 1214, Coral Gables, Florida
- 360 PENNEY, HARRY E.—5944 Sunset Drive, South Miami, Florida
- 18 PENTLAND, ROBERT, JR.—1701-1717 duPont Building, Miami,
Florida
- 748 PEPPER, LEONARD—103 Petroleum Building, Tallahassee, Florida
- 687 PEREZ, FRANK—514 Franklin Street, Tampa, Florida
- 231 PEREZ, WALDO F.—77 S. W. 27th Road, Miami, Florida
- 872 PERLESS, ROBERT NORMAN—924 Lincoln Road, Miami Beach,
Florida
- 331 PERWIN, RICHARD I.—975 - 41st Street, Miami Beach, Florida
- 328 PETERSON, CLARENCE A.—338 N. Main Street, Orlando, Florida
- 1063 PFEIFER, ARTHUR J., JR.—1230 Ingraham Building, Miami, Florida
- R- 47 PFLUG, JOSEPH LYNN—432 Chase Avenue, P. O. Box 813, Winter
Park, Florida
- 129 PHILLIPS, JOSEPH E.—100 E. Las Olas Boulevard, Fort Lauderdale,
Florida
- 963 PIERCE, JOHN E., JR.—P. O. Box 191, Daytona Beach, Florida
- 1119 PINER, WILLIAM B., JR.—P. O. Box 751, Orlando, Florida
- 777 PLAGER, RICHARD HUGH—280 N. W. 62nd Avenue, Miami, Florida
- 882 PLOTKIN, LAWRENCE—Suite 206-208, 1222 N. E. 163rd Street, North
Miami Beach, Florida
- R- 66 PLUMMER, WENDELL H.—402 S. Florida Avenue, Tampa, Florida
- 676 POLIN, MILTON—940 Lincoln Road, Miami Beach, Florida
- 767 POLLAK, MELVIN—1200 S. W. 1st Street, Miami, Florida
- 461 POMERANTZ, LEWIS—1401 S. W. 1st Street, Miami, Florida
- 532 POPE, HAROLD C.—111 Harrison Avenue, Panama City, Florida
- R-259 POST, JOSEPH A.—1820 S. W. 3rd Avenue, Miami 36, Florida
- R-138 POSTON, GLEN H.—Fein & Hiepe, 717 Times Bldg., St. Petersburg,
Florida
- 20 POTTER, CHARLES C.—338 N. Main Street, Orlando, Florida
- 481 POTTER, CHARLES M.—338 N. Main Street, Orlando, Florida
- 1152 POWELL, D. JACK, JR.—55 E. Livingston Avenue, Orlando, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 800 POWELL, WILLIAM J.—P. O. Box 699, Balboa, Canal Zone.
 256 POWERS, EARL P.—200 N. E. 1st Street, Gainesville, Florida
 692 POWERS, WILLIAM F.—7703 Nectar Drive, Orlando, Florida
 1117 PRATT, HARRY C.—P. O. Box 698, Bradenton, Florida
 864 PRATT, RICHARD WYATT—c/o Valdes and Johnson, 1224 Manatee Ave., W., Bradenton, Florida
 1020 PRESS, JOSEPH BAILEY—425 Plaza Building, Miami, Florida
 840 PRESSER, EDWIN—505 Florida Title Building, Jacksonville, Florida
 R-162 PRICE, ROY EDWARD—910 N. E. 19th Avenue, Fort Lauderdale, Florida
 1026 PRIDA, LUCIANO—116 North Dale Mabry Highway, Tampa 9, Florida
 718 PRIDE, ENOS PAUL, JR.—Stock Island, Key West, Florida
 435 PRINCE, JAMES H.—2785 Ashford Road, Atlanta 19, Georgia
 787 PRINS, RALPH K.—5336 W. 9th Avenue, Hialeah, Florida
 1040 PROCTOR, JAMES GIFFEN—365 W. 14th Street, Hialeah, Florida
 44 PROSSER, DAVID S.—208 S. Tennessee Avenue, Lakeland, Florida
 125 PURVIS, HUGH F.—1701-1717 duPont Building, Miami, Florida
 193 PURVIS, ROY L.—200 N. E. 1st Street, Gainesville, Florida
 607 QUENTIN, LAWRENCE D.—205 Datura Street, West Palm Beach, Florida
 114 QUINN, JIM—420 First National Bank Building, Tampa, Florida
 112 RABE, ALBERT A.—512 Florida National Bank Building, St. Petersburg, Florida
 R-119 RABEN, MURRAY—c/o J. A. Post, 1820 S.W. Third Avenue, Miami, Florida
 R- 85 RACHLIN, NORMAN S.—145 Curtiss Parkway, Miami Springs, Florida
 520 RADLER, SAUL—P. O. Box 99, North Miami, Florida
 985 RAGANS, ROBERT H., JR.—409 Metcalf Building, Orlando, Florida
 708 RAINES, ROBERT HUGH—1173 N. E. Cleveland Street, Clearwater, Florida
 998 RAINS, EUGENE O.—P. O. Box 3062, Tampa 9, Florida
 587 RALSTON, ROBERT E.—10th Floor, Schultz Building, Jacksonville, Florida
 392 RAMSEY, ERNEST A.—411 Fleming Street, Key West, Florida
 964 RAPPORT, MILTON H.—1510-11 Congress Building, Miami, Florida
 705 RASH, WINN P.—7706 Nebraska Avenue, Tampa 4, Florida
 466 RAWLS, BERNARD DUPREE—1431 duPont Building, Miami, Florida
 665 RAYMOND, HERMAN C.—219 Roper Building, Miami 32, Florida
 743 REA, GRADY W., JR.—215 S. Myrtle Avenue, Clearwater, Florida
 R- 22 READY, SAMUEL L.—1205 First National Bank Building, Miami 32, Florida
 R-222 REAMY, ROBERT L.—1825 Barnett National Bank Building, Jacksonville 2, Florida
 764 REEVES, JOHN DEAN—25 W. Flagler Street, Miami, Florida
 1153 REINOSO, R. CRANSTOUN—1211 Pizarro, Coral Gables, Florida
 405 RESNEK, ABRAHAM—1820 S. W. 3rd Avenue, Miami, Florida
 455 RHODES, WILLIAM B.—S. E. 1st Street and Avenue C, Belle Glade, Florida
 R- 56 RIBBLER, WILLIAM—605 Lincoln Road, Miami Beach, Florida
 51 RICHEY, MISS MARY LUELLA—Accounting Department, Florida State University, Tallahassee, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 250 RIEDERS, ROBERT M.—621 Florida Title Building, Jacksonville 2, Florida
- 485 RIFE, JOHN W.—200 Hall Building, 150 S. E. 2nd Avenue, Miami, Florida
- 735 RIHERD, THOMAS S.—3806 Obispo Street, Tampa, Florida
- 305 RING, JOHN R.—1205 First National Bank Building, Miami 32, Florida
- R-131 RINGEL, WILLIAM REED—4011 N. Federal Highway, Fort Lauderdale, Florida
- 801 RIPLEY, CLARENCE B.—P. O. Box 346, Ft. Pierce, Florida
- 440 RIVERS, JOSEPH FREDERICK, II—1308 Barnett National Bank Building, Jacksonville, Florida
- 1098 ROACH, FREDERICK E.—c/o Ring, Mahony & Arner, 1201 duPont Building, Miami, Florida
- 195 ROBERTS, CHARLES S.—602 Seybold Building, Miami, Florida
- 108 ROBERTSON, J. L.—132½ Volusia Avenue, Daytona Beach, Florida
- 1166 ROBINSON, ARTHUR H.—255 S. W. 51st Avenue, Miami, Florida
- 632 ROBINSON, CAPT. WILLIS C., JR.—P. O. Box 587, Shalimar, Florida
- 491 ROCHE, QUENTIN C.—320 Nruce Street, Eaton, Ohio
- R-114 ROCHKIND, OSCAR—1111 Ainsley Building, Miami, Florida
- 412 RODGERS, FREDERICK T.—514 Franklin St., Tampa, Florida
- R-174 RODGERS, HENRY LEO—910 N. E. 19th Avenue, Fort Lauderdale, Florida
- 518 RODMAN, MAX H.—c/o Weber, Thompson, Lefcourt, 1256 S. W. 21st Street, Miami 45, Florida
- 49 ROEHSNER, GEORGE H.—P. O. Box 10273, Tampa 9, Florida
- 778 ROGERS, WALTER REGINALD—c/o Morgan, Altemus and Barrs, Industrial National Bank Building, Miami, Florida
- 659 ROSEN, JERALD I.—Pan American Bank Building, 150 S. E. 3rd Avenue, Miami, Florida
- 883 ROSENBAUM, IRVING — c/o J. A. Post, 1820 S. W. 3rd Avenue, Miami, Florida
- 1107 ROSENBERG, MARTIN I.—1935 Calais Drive, Normandy Isle, Miami Beach, Florida
- R- 37 ROSENBERG, NATHAN—814 S. W. 27th Avenue, Miami, Florida
- 823 ROSENTHAL, HERSCHEL—1122 duPont Building, Miami, Florida
- 1114 ROSS, RAYMOND A.—1861 N. W. 37th Avenue, Miami 35, Florida
- 1154 ROSSIN, JAY HOWARD—3051 S. W. Third Avenue, Miami, Florida
- 407 ROTH, EDWARD S.—712 Ainsley Building, Miami, Florida
- 355 ROTH, LOUIS R.—712 Ainsley Building, Miami, Florida
- R-185 ROTHCHILD, STUART—953 S. W. 6th Street, Miami, Florida
- R-164 ROTHFARB, JACOB—1907 Harrison Street, Hollywood, Florida
- 1029 RUBEN, MARSHALL—19712 N. E. 11th Court, North Miami Beach, Florida
- 323 RUSSELL, LT. COL. CARLOS L.—Office, Comptroller of the Army, Washington, D. C.
- 416 RUSSELL, KENNETH G.—2077 Siesta Drive, South Gate, Sarasota, Florida
- 884 RUST, IRWIN C.—303 Roper Building, Miami, Florida
- 643 RYALS, LESTER JAMES—2702 Azeele Street, Tampa, Florida
- 297 RYAN, MRS. ELEANOR M.—2745 Ponce de Leon Boulevard, Coral Gables, Florida
- 255 RYAN, JOHN F.—P. O. Box 1231, Jacksonville, Florida
- 411 RYAN, WILLIAM B.—Independent Life Building, Jacksonville, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 436 SACK, ELY J.—716 Florida Title Building, Jacksonville 2, Florida
 832 SACLARIDES, C. P.—1186 N. E. Cleveland Street, Clearwater, Florida
 719 SADOFF, MILTON—953 S. W. 1st Street, Miami 36, Florida
 655 SAFER, PAUL J.—5700 N. E. 4th Court, Miami, Florida
 119 ST. JOHN, NEWTON D.—118 E. Bay Street, Room 306, Jacksonville, Florida
 744 SALATHE, FRANK PAUL—217 W. Garden Street, Pensacola, Florida
 516 SALTER, ABRAHAM J. — 1943 Hollywood Boulevard, Hollywood, Florida
 278 SALTMARSH, THOMAS W. — 217 W. Garden Street, Pensacola, Florida
 668 SALZER, ERWIN STANTON—701 Times Building, St. Petersburg, Florida
 R- 50 SAMMONS, CLEM H., JR.—150 S. E. 2nd Street, Miami 32, Florida
 715 SAMUELS, MARTIN—P. O. Box 457, N. W. Branch, Miami, Florida
 R- 88 SARAVAY, JACOB—25 W. Flagler Street, Miami, Florida
 279 SATHRE, FLOYD MAURICE—7943 Biscayne Boulevard, Miami 38, Florida
 1028 SCARBOROUGH, CAREY ROBERTS—c/o The Service Bureau Corporation, 824 S. Miami Avenue, Miami, Florida
 579 SCARBOROUGH, OVID P., JR.—Internal Revenue Service, 400 Building, Jacksonville, Florida
 490 SCHAFER, ABRAHAM—Suite 216, 940 Lincoln Road, Miami Beach, Florida
 897 SCHANFALD, SELWYN—1820 S. W. 3rd Avenue, Miami, Florida
 979 SCHECHTER, JOSEPH M. JERRY—c/o Harry L. Davis, 704 Biscayne Building, Miami, Florida
 667 SCHELL, J. POWELL—Smoak, Davis & Nixon, 307 Gordon Building, Brunswick, Georgia
 949 SCHEMER, GERALD EUGENE—2718 Dellwood Avenue, Jacksonville 4, Florida
 1161 SCHIFF, ALAN LEWIS—253 Sheffield Avenue, New Haven, Connecticut
 R-132 SCHILD, BERTRAM—1720 S. W. 82nd Avenue, Miami, Florida
 565 SCHINE, JEROME A.—514 Franklin Street, Tampa 1, Florida
 1155 SCHLUSSEL, HERMAN S.—1875 S. W. 17th Street, Miami, Florida
 R-109 SCHNEIDER, MILTON—7820 Mendello Street, Coral Gables, Florida
 990 SCHOEDINGER, V. F.—1532 duPont Building, Miami, Florida
 R- 84 SCHOTT, ELWIN L.—1909 Tyler Street, Hollywood, Florida
 R-157 SCHRAM, ROBERT D.—8120 Byron Avenue, Miami Beach, Florida
 R-133 SCHUELE, PHILIP J.—1825 Barnett National Bank Building, Jacksonville 2, Florida
 26 SCHUYLER, W. L.—1240 Ingraham Building, Miami, Florida
 R-206 SCHWARTZ, DAVID M.—210 S. Franklin Street, Tampa, Florida
 224 SCHWARTZ, GEORGE—4111 N. Miami Avenue, Miami 37, Florida
 672 SCHWARTZ, GILBERT BRUCE—953 S. W. 1st Street, Miami 36, Florida
 1021 SCHWARTZ, RICHARD JEROME — 416 Tampa Street, Tampa, Florida
 1118 SCHWER, ROBERT T.—P. O. Box 1605, Orlando, Florida
 1042 SCOTT, JAMES HENRY—Ring, Mahony & Arner, 2105 First National Bank Building, Miami, Florida
 749 SCOTT, NED HOBSON—P. O. Box 16, Gainesville, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- R-190 SEDACCA, HAROLD A.—18630 N. W. 10th Road, Miami 69, Florida
 784 SEGAL, IRA H.—1491 N. W. 20th Street, Miami, Florida
 87 SELDEN, CHARLES B.—523 duPont Building, Miami 32, Florida
 914 SELDINE, WILLIAM M.—855 N. E. 173rd Terrace, North Miami Beach, Florida
 1080 SELDITCH, NATHAN—6241 S. W. 61st Street, South Miami, Florida
 819 SELIK, MRS. YOLANDE L. — 1016 Biarritz Drive, Miami Beach, Florida
 R-122 SEMMEL, CHARLES H.—205 Hollywood Building, N. Young Circle, Hollywood, Florida
 965 SENNING, MRS. MAUDE—P. O. Box 506, Marathon, Florida
 139 SENSENEY, CHARLES G.—6012 - 8th Avenue, N., St. Petersburg, Florida
 264 SEVERY, EVERETT W.—4301 N. W. 7th Avenue, Miami 37, Florida
 760 SHARFF, DAVID D.—124 Minorca Avenue, Coral Gables, Florida
 380 SHARMAN, VICTOR J.—1405 First National Bank Building, Miami, Florida
 625 SHATTO, JAMES B.—1180 N. W. 73rd Street, Miami, Florida
 1022 SHAW, RAY M.—1029 S. W. First Avenue, Gainesville, Florida
 448 SHEALY, ARTHUR L., JR.—802 Barnett National Bank Building, Jacksonville, Florida
 107 SHELDON, E. RUSSELL—701 Times Building, St. Petersburg, Florida
 333 SHELDON, FRED MICHAEL—5700 N. E. 4th Court, Miami, Florida
 700 SHELTON, JOHN CONRAD—700 43rd Street, S., St. Petersburg, Florida
 438 SHELTON, JOHN WINSTON—10th Floor, Schultz Building, Jacksonville 2, Florida
 634 SHELTON, WOODROW W.—310 Seminole Building, Jacksonville, Florida
 915 SHENKMAN, BERNARD—123 N. W. 12th Avenue, Miami, Florida
 246 SHEPARD, LEE C., JR.—309 Citizens Building, West Palm Beach, Florida
 381 SHEPPARD, HENRY W.—421 N. Bay Street, Eustis, Florida
 690 SHEPPARD, WILSON G.—421 N. Bay Street, Eustis, Florida
 R-179 SHERMAN, MISS ALICE E.—204 Avenue "D" N. W., Winter Haven, Florida
 1046 SHIELL, ROBERT GRANVILLE—Town and Country Plaza, Pensacola, Florida
 568 SHILLINGTON, HUGH B.—550 Brickell Avenue, Miami, Florida
 426 SHINGLER, FRANKLIN S.—P. O. Box 88, Buena Vista, Georgia
 1034 SHORSTEIN, JACK FRANKLIN—621 Florida Title Building, Jacksonville, Florida
 R-123 SHOVERS, ELMER—7950 N. E. Bayshore Court, Miami, Florida
 966 SHRIBER, DAVID — 506 Professional Building, Fort Lauderdale, Florida
 509 SIDEN, NATHAN—5890 S. W. 100th Street, Miami 56, Florida
 211 SIGAL, MYER O.—167 Riverside Drive, Macon, Georgia
 967 SIGMAN, ALAN—1701 duPont Building, Miami, Florida
 R- 54 SILETT, HARRY—214 Royal Palm Way, Palm Beach, Florida
 638 SILVER, JACK—1113 Florida Title Building, Jacksonville 2, Florida
 1164 SILVERMAN, GERALD—1408 Congress Building, Miami, Florida
 805 SILVERMAN, MARK R.—414 Pierce Street, Tampa, Florida
 315 SIMKOWITZ, ISIDORE B.—420 Lincoln Road, Miami Beach, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 423 SIMMON, JOHN H.—1707 West Casa Street, Tampa 6, Florida
 723 SIMON, GEORGE MORRIS—1150 S. W. 1st Street, Miami 36, Florida
 709 SIMON, HAROLD E.—520 N. W. 195th Terrace, Miami, Florida
 1116 SIMONET, RICHARD H.—811 N. Magnolia Avenue, Orlando, Florida
 272 SINGER, ARTHUR—311 Lincoln Road, Miami Beach, Florida
 508 SINGER, SEYMOUR D.—420 Lincoln Road, Miami Beach, Florida
 1156 SINGLETON, ROBERT F.—600 N. Richardson, Roswell, New Mexico
 945 SKELTON, BENSON L., JR.—P. O. Box 2312, Tampa 1, Florida
 470 SLAYTON, GEORGE H.—1900 Jetton Avenue, Tampa 6, Florida
 R-223 SMETHURST, B. M.—540 Ingraham Building, Miami, Florida
 R- 55 SMILES, LOUIS—c/o Harry Blumin & Co., 407 Lincoln Road, Miami Beach, Florida
 669 SMITH, HAROLD W.—1734 Mayview Road, Jacksonville, Florida
 330 SMITH, J. PAUL—P. O. Box 789, Tampa, Florida
 R- 63 SMITH, PAUL S.—1241 Ingraham Building, Miami 32, Florida
 698 SMITH, PLATT T.—122 W. Forsyth Street, Jacksonville, Florida
 417 SMITH, R. BOB—308 Tampa Street, Room 246, Tampa, Florida
 338 SMITH, RALPH Y.—1011 Independent Life Building, Jacksonville, Florida
 1027 SMITH, ROBERT CHARLES—5927 Belmont Avenue, Cincinnati, Ohio
 1126 SMITH, STEPHEN C.—4416 Herschel Street, Jacksonville 10, Florida
 505 SMITH, WILLIAM MARSHALL, JR.—Box 1188, Cocoa, Florida
 168 SMOAK, PAUL R.—Suite 310, Seminole Building, 122 W. Forsyth Street, Jacksonville, Florida
 1023 SNELLING, GEORGE A.—310 Seminole Building, Forsyth Street, Jacksonville, Florida
 R-116 SORBER, CHARLES W.—602 Seybold Building, Miami 32, Florida
 1081 SOULLIERE, JOHN RICHARD—331 Nevada Street, Hollywood, Florida
 650 SOUTHERN, JIM EVANS—1205 First National Bank Building, Miami, Florida
 551 SPANN, JULIUS H.—217 W. Garden Street, Pensacola, Florida
 617 SPARKMAN, STEPHEN M., III—1747 Arlington Street, Sarasota, Florida
 341 SPEAR, SIMEON D.—5700 N. E. 4th Court, Miami, Florida
 294 SPERRY, JOSEPH A.—Sulphur Springs Hotel, Tampa, Florida
 922 SPERRY, JOSEPH AUSTIN, III—203 S. 7th Street, Dade City, Florida
 R-193 SPICKETT, WILLIAM J.—3230 N. W. 5th Street, Fort Lauderdale, Florida
 R-115 SPITZER, STANLEY M.—1909 Harrison Street, Hollywood, Florida
 546 STAFFORD, WILLIAM H.—7th Floor, Exchange National Bank Building, Tampa, Florida
 939 STAHL, HARVEY H.—801 duPont Building, Miami, Florida
 1082 STEIN, ABRAHAM—301 Velarde Avenue, Coral Gables, Florida
 673 STEIN, MAX GEORGE—1302 Congress Building, Miami, Florida
 R-182 STEINBERG, AARON L.—1230 S. W. 20th Street, Miami 45, Florida
 703 STEINLEN, JOHN J.—514 Franklin St., Tampa, Florida
 R- 77 STERN, ARNOLD J.—1002 Congress Building, Miami, Florida
 R- 49 STERNSEIN, LEWIS—303 Eleven Fifty Building, 1150 S. W. 1st St., Miami, Florida
 524 STEWART, BASIL M., JR.—1205 First National Bank Building, Miami 32, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 337 STEWART, RICHARD H.—Box 4760, Jacksonville, Florida
745 STILL, HOMER EDWIN, JR.—State Budget Commission, Tallahassee, Florida
602 STOCKTON, WILLIAM A., JR.—331-333 Pan-A Building, West Palm Beach, Florida
769 STOCKWELL, DAVID IVON—203 Professional Building, Fort Lauderdale, Florida
792 STOKES, ALBERT L. H.—1820 S. W. 3rd Avenue, Miami, Florida
R-150 STONBERG, MARVIN EUGENE—924 Lincoln Road, Miami Beach, Florida
499 STONEROCK, ROBERT FRANKLIN — 811 Magnolia Avenue, Orlando, Florida
R- 90 STONESIFER, CHARLES C.—436 East Shore Drive, Clearwater, Florida
940 STRAWN, MAX MARSHALL—P. O. Box 627, St. Petersburg 31, Florida
1157 STRELSER, ALLAN JAY—953 S. W. First Avenue, Miami, Florida
737 STUBBS, WILLIAM OSCAR, JR.—P. O. Box 1050, Tampa, Florida
258 STUZIN, DAVID—Citizens Federal Savings Building, 400 Hialeah Drive, Hialeah, Florida
R- 53 SULLIVAN, NORBERT P. — 610 Empire Building, St. Petersburg, Florida
610 SWEENEY, JOSEPH A.—1405 First National Bank Building, Miami 32, Florida
941 SWEET, DONALD J.—807 Times Building, St. Petersburg, Florida
1083 SWICKOW, BERNARD—1701 duPont Building, Miami, Florida
131 TAIT, EDWARD B.—8017 N. E. 2nd Avenue, Miami 38, Florida
865 TAYLOR, CHARLES E., JR.—P. O. Box 471, Ft. Myers, Florida
821 TAYLOR, CHARLES L.—1214 N. 26th Avenue, Hollywood, Florida
892 TAYLOR, HAROLD COLEMAN—11245 - 6th Street East, St. Petersburg 6, Florida
1125 TAYLOR, NEIL C.—c/o Hall & Fisher, 118 W. Adams Street, Jacksonville, Florida
968 TENENBAUM, MORRIS A.—1080 N. E. 175th Street, North Miami Beach, Florida
R- 28 TERRY, LELAND E.—832 duPont Building, Miami, Florida
R-173 THOMAS, EDWARD Y.—17515 N. E. 7th Place, North Miami Beach 62, Florida
R-168 THOMAS, WILLIAM F.—1360 N. W. 130th Street, Miami 68, Florida
631 THOMPSON, MRS. BETH M.—919 So. Miami Avenue, Miami 32, Florida
389 THOMPSON, EDGAR B.—1150 S. W. 1st Street, Miami, Florida
822 THOMSON, THOMAS L.—1205 First National Bank Building, Miami, Florida
657 THORPE, HARRY R.—5325 Wayside Avenue, Fort Worth, Texas
465 TOMLINSON, ALLEN, III—1701-17 duPont Building, Miami, Florida
R-142 TOONKEL, SOLOMON C.—1020 N. E. 172nd Terrace, North Miami Beach, Florida
R-145 TOPPER, JOHN W.—700 Ingraham Building, Miami, Florida
640 TORNWALL, GEORGE E., JR.—First Federal Building, Central and Fourth, St. Petersburg, Florida
R-191 TOWNSEND, JOSEPH C.—15920 N. E. 7th Avenue, North Miami Beach, Florida
1038 TRILLING, MORTON—12605 N. E. Miami Court, North Miami, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 475 TRIPLETT, JOSEPH I.—7 N. Orange Avenue, Green Cove Springs,
Florida
- 286 TRIPLETT, THOMAS EDWARD — 338 N. Main Street, Orlando,
Florida
- 450 TRIPP, CARL G.—Broderick Building, Lakeland, Florida
- 830 TRIVETT, VICTOR G.—7130 S. W. 74th Street, Miami 43, Florida
- 233 TRUMBO, SILAS B.—1314 W. Colonial Drive, Orlando, Florida
- R- 45 TRUMBOWER, JERROLD S.—215 Rutland Building, 14 E. Washing-
ton Street, Orlando, Florida
- 154 TURNBURKE, H. M. — 1173 N. E. Cleveland Street, Clearwater,
Florida
- 562 TURNER, JOHN AMOS—601 Hawthorne Trail, Lakeland, Florida
- 697 TURNER, LESLIE—401 Robertson Building, Ocala, Florida
- 496 TURNEY, JOHN P.—Firestone Tire & Rubber Company, Akron, Ohio
- 351 TYLER, W. J.—200 Hall Building, 150 S. E. 2nd Street, Miami, Florida
- 553 TYSON, HIRAM LYNTON—1617 Atlantic Boulevard, Jacksonville,
Florida
- 344 TYTELL, BERNARD—Suite 305 Roper Building, 20 S. E. Third Avenue,
Miami 32, Florida
- 871 ULMER, ESTEN A.—220 Catalonia Avenue, Coral Gables, Florida
- 1158 UNTERBERG, SIDNEY MAX—c/o S. D. Singer, 420 Lincoln Road,
Miami Beach, Florida
- 577 URBAN, O. RICHARD—1008 Barnett Bank Building, Jacksonville,
Florida
- 138 VALDES, JAMES F.—Morris-Pioneer Building, 1224 Manatee Avenue,
West, Bradenton, Florida
- 280 VALDES, ROBERT E.—7th Floor, Exchange National Bank Building,
Tampa 2, Florida
- 1084 van der KLOOSTER, J. J.—P. O. Box 1585, West Palm Beach, Florida
- 149 VARNEDOE, I. J.—2223 Oak Street, Jacksonville 4, Florida
- 501 VASS, GEORGE T.—501 Morgan St., Tampa, Florida
- 598 VEACH, ROBERT L.—2981 N. W. 54th Street, Miami, Florida
- 336 VILLANUEVA, FENOR—Calzada No. 452, Vedado, Havana, Cuba
- R- 61 VINEYARD, VERNON F.—204 Avenue "D" N. W., Winter Haven,
Florida
- 793 VOGELSANG, PAUL PHILLIP, JR.—2134 Hollywood Boulevard,
Hollywood, Florida
- 834 VOGT, ROBERT G.—236 N. Ridgewood Avenue, Daytona Beach,
Florida
- R-186 VROON, JULIUS M.—234 Biscayne Boulevard, Miami 32, Florida
- 731 WAAS, MAXWELL—337 S. W. 29th Road, Miami, Florida
- 523 WACHA, FRANK A.—Post Office Building, Box 1175, Stuart, Florida
- 646 WAGNER, FRED R., JR.—P. O. Box 935, Tallahassee, Florida
- 539 WAITE, ROBERT S.—100 N. E. 3rd Avenue, Ft. Lauderdale, Florida
- 486 WALKER, KENNETH D.—1701-17 duPont Building, Miami, Florida
- 612 WALKER, WALLIS L.—Brinkley Building, Tallahassee, Florida
- 1104 WALKER, WILLIAM J., JR.—1218 S. 14th Court, Lake Worth, Florida
- 1062 WALLACE, MILTON J.—5436 S. W. 8th Street, Miami, Florida
- 684 WALLACH, HERBERT P., JR.—407 Lincoln Road, Miami Beach,
Florida
- 593 WALSH, LEON GEORGE, JR.—807 Tampa Theatre Building, Tampa
2, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 43 WALTON, WILLIAM O. — 220 Catalonia Avenue, Coral Gables, Florida
- 310 WALZ, RAY J.—220 Miracle Mile, Coral Gables, Florida
- 802 WARD, CHARLES H.—Route 1, Box 252, 7937 Ft. Caroline Road, Jacksonville, Florida
- R- 62 WARD, HARVEY D.—236 -4th Avenue N., Safety Harbor, Florida
- 299 WARD, J. T.—10th Floor, Schultz Building, Jacksonville, Florida
- 174 WARMACK, WILLIAM J.—3000 Landover Street, Alexandria, Virginia
- 1085 WASHBURN, JAMES E.—3808 Drexel, Tampa 11, Florida
- 289 WASSERMAN, SIDNEY—420 Lincoln Road, Miami Beach, Florida
- 1134 WATSON, HENRY BROCK, JR.—151 E. Rockwood Way, Winter Park, Florida
- 162 WEATHERS, JOHN C.—Hall Building, 150 S. E. 2nd Street, Miami 32, Florida
- R- 36 WEAVER, JAMES S.—Marion Block Building, Ocala, Florida
- 393 WEBB, J. HOWARD—P. O. Box 226, S. Miami, Florida
- P- 5 WEBER, OTTO F.—1150 S. W. 1st Street, Miami, Florida
- 666 WEBSTER, NORMAN A.—5751 S. W. 14th Street, Miami 44, Florida
- 1086 WECHSLER, NATHANIEL—c/o Harry Blumin & Company, 407 Lincoln Road, Miami Beach, Florida
- 1087 WEEKS, B. E.—P. O. Box 931, Belle Glade, Florida
- 663 WEIDLING, ROLF S.—100 E. Las Olas Boulevard, Fort Lauderdale, Florida
- R-110 WEIDMANN, PAUL BOWEN—P. O. Box 474, Dade City, Florida
- R- 19 WEINBERG, MORRIS W.—1204 Ainsley Building, Miami 32, Florida
- 288 WEINER, BENJAMIN—1006 Ainsley Building, Miami, Florida
- 654 WEINER, IRVING J.—1625 duPont Building, Miami, Florida
- 361 WEINER, MILTON—3020 S. W. 4th Avenue, Miami 45, Florida
- 656 WEINER, SAMUEL—704 Biscayne Building, Miami, Florida
- 980 WEINTRAUB, BERNARD B.—506 Biscayne Building, Miami, Florida
- 917 WEISBARD, RALPH M.—1150 S. W. 1st Street, Miami, Florida
- 609 WEISGLASS, JACK—1996 S. W. 1st Street, Miami 35, Florida
- R- 95 WEISS, HARRY J.—338 N. Main Street, Orlando, Florida
- 99 WEISS, PAUL J.—1002 Metropolitan Bank Building, Miami, Florida
- R-189 WEKSLER, HAROLD H.—2201 S. W. 89th Court, Miami, Florida
- 747 WELCH, GEORGE DALE—7800 S. W. 95th Street, Kendall 56, Florida
- 517 WELLISCH, KURT—1418 Congress Building, Miami, Florida
- 339 WELLS, GORDON W.—300 Brent Annex, Pensacola, Florida
- 283 WELLS, H. IRVIN—215 American Building, Orlando, Florida
- 497 WELLS, HAROLD E.—701 Times Building, St. Petersburg, Florida
- 621 WELLS, MAXWELL W., JR.—P. O. Box 562, Pine Castle Station, Orlando, Florida
- 695 WENTWORTH, AUBREY DEAN—1921 Magnolia Drive, Tallahassee, Florida
- 495 WETHERINGTON, CARLTON A.—718 Florida Title Building, Jacksonville 2, Florida
- 885 WHEELING, W. KEITH—Room 218, 7210 Red Road, South Miami 43, Florida
- 581 WHITE, ROBERT N.—421 Delannoy Avenue, Cocoa, Florida
- 918 WHITELOCK, WILLARD H.—840 Ingraham Building, Miami, Florida
- 130 WHITFIELD, GEORGE B. — 345 Merchandise Mart, Chicago 54, Illinois

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- R-107 WHYTE, NELSON L.—8365 N. E. Second Avenue, Miami, Florida
R- 78 WICKS, CHARLES FRANKLIN—124 S. Commerce Street, P. O. Box 587, Sebring, Florida
318 WIENER, ABRAHAM B.—1002 Congress Building, Miami, Florida
839 WIENER, MARVIN I.—1111 Ainsley Building, Miami, Florida
394 WILEY, C. ARTHUR—305 Roper Building, Miami 32, Florida
21 WILKINS, MARTIN L.—106½ E. Main Street, Lakeland, Florida
1024 WILLIAMS, BARRY LYNN—c/o Krentzman & MacKenzie, First Federal Building, Clearwater, Florida
675 WILLIAMS, DONALD KISTLER—2691 N. W. 7th Street, Miami, Florida
354 WILLIAMS, ELMO H. — 806 Metropolitan Bank Building, Miami, Florida
281 WILLIAMS, GEORGE H., JR.—204 Avenue "D", N. W., Winter Haven, Florida
1025 WILLIAMS, J. VERN—P. O. Box 1204, Tallahassee, Florida
951 WILLIAMS, JOSEPH T., JR.—P.O. Box 2663 PPS, Tallahassee, Florida
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- SMITH, RYAN & CARLISLE—Independent Life Bldg., Jacksonville, Fla.
Ralph Y. Smith, C.P.A.; William B. Ryan, C.P.A.; Robert T. Carlisle, C.P.A.
- SMOAK, DAVIS & NIXON—310 Seminole Building, 122 W. Forsyth Street, Jacksonville, Florida
Paul R. Smoak, C.P.A.; Jewell A. Davis, C.P.A.; Thomas C. Wright, C.P.A.; Francis C. Nixon, C.P.A.; Woodrow W. Shelton, C.P.A.; Walter L. Woolfe, C.P.A.; George A. Snelling, C.P.A.
- SPEAR, SHELDON, SAFER & COMPANY—5700 N. E. Fourth Court, Miami, Florida
Simeon D. Spear, C.P.A.; Fred M. Sheldon, C.P.A.; Paul J. Safer, C.P.A.

ALPHABETICAL LIST OF FIRMS OF CERTIFIED PUBLIC ACCOUNTANTS

- SPERRY & SPERRY—P. O. Box 942, 203 South 7th Street, Dade City, Florida
Joseph A. Sperry, C.P.A.; J. Austin Sperry, C.P.A.
- STOCKWELL, EATON & PEED—Suite 203 Professional Building, Sunrise Center, Fort Lauderdale, Florida; Suite 407 Hollywood Federal Savings Building, Hollywood, Florida
David I. Stockwell, C.P.A.; Gerald T. Eaton, C.P.A.; Billy M. Peed, C.P.A.
- DAVID STUZIN & COMPANY—Citizens Federal Savings Building, 400 Hialeah Drive, Hialeah, Florida
David Stuzin, C.P.A.; Charles Hertzoff, C.P.A.; David L. Kline, C.P.A.
- SULLIVAN, MURPHY & REA—610 Empire Building, St. Petersburg 1, Florida; 215 S. Myrtle Avenue, Clearwater, Florida
Norbert P. Sullivan, C.P.A.; Walter A. Bob Murphy, C.P.A.; Grady W. Rea, Jr., C.P.A.
- EDWARD B. TAIT & COMPANY—8017 N. E. 2nd Ave., Miami, Fla.
Edward B. Tait, C.P.A.; Nelson L. Whyte, C.P.A.
- BETH M. THOMPSON & COMPANY—919 South Miami Ave., Miami, Fla.
Beth M. Thompson, C.P.A.; Gordon C. Gustafson, C.P.A.
- TORNWALL & MOSHIER—735 First Federal Building, St. Petersburg, Florida
George E. Tornwall, Jr., C.P.A.; William F. Moshier, C.P.A.
- TURNBURKE, BROCK & RAINES—1173 N. E. Cleveland Street, Clearwater, Florida
Harry M. Turnburke, C.P.A.; Charles A. Brock, C.P.A.; Robert H. Raines, C.P.A.; Eugene Gadney, C.P.A.
- TYLER AND RIFE—200 Hall Building, 150 S. E. 2nd Street, Miami, Florida
W. J. Tyler, C.P.A.; John W. Rife, C.P.A.
- TYSON & MEEK—1617 Atlantic Boulevard, Jacksonville, Florida
H. Lynton Tyson, C.P.A.; J. Hunter Meek, Jr., C.P.A.; Emory L. Meek, C.P.A.
- VALDES & PRATT—1224 Manatee Avenue West, Bradenton, Florida
James F. Valdes, C.P.A.; Richard W. Pratt, C.P.A.
- VINEYARD & COMPANY—204 Avenue "D", N.W., Winter Haven, Florida
Vernon F. Vineyard, C.P.A.; George H. Williams, Jr., C.P.A.
- WALLACH & CASSELHOFF—407 Lincoln Road, Miami Beach, Florida
H. Wallach, Jr., C.P.A.; Jesse Casselhoff, C.P.A.
- WALTON & ULMER—220 Catalonia Avenue, Coral Gables, Florida
William O. Walton, C.P.A.; Esten A. Ulmer, C.P.A.
- SIDNEY WASSERMAN AND COMPANY—420 Lincoln Rd., Miami Beach, Fla.
Sidney Wasserman, C.P.A.; Bernard Olin, C.P.A.
- WEAVER, NORMAN & DUGGAN—209 S. Main Street, Ocala, Florida
James S. Weaver, C.P.A.; John B. Norman, Jr., C.P.A.; Malcolm R. Duggan, Jr., C.P.A.
- WEBER, THOMPSON & LEFCOURT—1150 S. W. 1st Street, Miami 36, Florida
Otto F. Weber, C.P.A.; Edgar B. Thompson, C.P.A.; Sidney Lefcourt, C.P.A.; Stanley B. Levitch, C.P.A.; R. Warren Davis, C.P.A.; George M. Simon, C.P.A.; Ralph M. Weisbard, C.P.A.
- MORRIS W. WEINBERG & COMPANY — 1204 Ainsley Building, Miami 32, Florida
Morris W. Weinberg, C.P.A.; David B. Hipsman, C.P.A.
- WEISGLASS AND MARDER—1996 S. W. 1st Street, Miami 35, Florida
Jack Weisglass, C.P.A.; Bernard Marder, C.P.A.
- WELLS, LANEY, EHRLICH & BAER—215 American Building, Orlando, Fla.
William J. Meyer, C.P.A.; H. Irvin Wells, C.P.A.; Marion G. Laney, C.P.A.; Alvin A. Ehrlich, C.P.A.; George J. Baer, C.P.A.
- WHITE & DAVIES—421 Delannoy Avenue, P. O. Box 246, Cocoa, Florida
Robert N. White, C.P.A.; Daniel R. Davies, C.P.A.

WICKS & BROWNYARD—501 Magnolia Avenue, Orlando, Florida; 124 S. Commerce Street, Sebring, Florida
George A. Brownyard, C.P.A.; Charles F. Wicks, C.P.A.

WIENER & STERN—1002 Congress Building, Miami 32, Florida
A. B. Wiener, C.P.A.; Arnold J. Stern, C.P.A.; Marvin I. Wiener, C.P.A.

WILLIAMS AND CRIPPEN—Citizens Bank Building, Gainesville, Florida
Willard E. Williams, C.P.A.; Albert Crippen, C.P.A.

WILLIAMS & KAISER—806 Metropolitan Bank Building, 117 N. E. 1st Avenue, Miami, Florida
Elmo H. Williams, C.P.A.

WILSON & STONBERG—924 Lincoln Road, Miami Beach, Florida
Allan P. Wilson, C.P.A.; Marvin E. Stonberg, C.P.A.

WITTENSTEIN, GELLER & CLANTON—409 Metcalf Building, Orlando, Florida
Joseph Wittenstein, C.P.A.; Robert Geller, C.P.A.; George D. Clanton, Jr., C.P.A.

Alphabetical List of PUBLIC ACCOUNTANTS

**Authorized to Practice
Their Profession in the State of Florida
For the Year 1959**

P.A.
Certificate
Number

- 359 ANDREWS, JOHN—911 Elliott Street, P. O. Box 3201, Tampa, Florida
- 362 BARNES, M. H.—702 Citizens & Southern National Bank Bld., Atlanta,
Georgia
- 108 BELL, WILLIAM H.—Haskins & Sells, 1825 Barnett National Bank
Bldg., Jacksonville, Florida
- 7 BOYLE, JOHN C.—517-19 Edgmont Avenue, Chester, Penn.
- 353 CLARKE, I. LLOYD—P. O. Box 520, 210 City Bldg., St. Augustine, Fla.
- 122 DAWSON, HOLLIS B.—313 Datura St., West Palm Beach, Florida
- 234 DEVLIN, PHILIP—P. O. Box 83, 1205 Lemon Street, Palatka, Florida
- 19 DISMORE, GEORGE B.—1350 E. Adams Street, Jacksonville, Florida
- 235 DUNCAN, E. ALEXANDER—131 E. Bay St., Jacksonville, Florida
- 341 DUNN, MOREY—714 Florida Avenue, West Palm Beach, Florida
- 473 FIELD, WILLIAM H.—P. O. Box 287, Miami Springs, Florida
- 128 FLUNO, ARTHUR S.—781 Antionette Avenue, Winter Park, Florida
- 131 FOYE, ARTHUR B.—1825 Barnett National Bank Building, Jackson-
ville 2, Florida
- 133 GANE, O. A.—315 Fern Street, West Palm Beach, Florida
- 244 GENTRY, WILLIAM O.—P. O. Box 2504, Sarasota, Florida
- 466 GIVEN, A. F.—319 N. E. 2nd Avenue, Miami, Florida
- 380 GLUNTS, JAMES D.—31 Milk St., Boston, Mass.
- 249 HACKNEY, JAMES H.—4244 Vacation Lane, Arlington 7, Va.
- 34 HENSON, MISS M. GLENN—310 Professional Bldg., Bradenton, Fla.
- 143 HORWATH, ERNEST B.—Horwath & Horwath, 1225 duPont Bldg.,
Miami, Fla.
- 147 HORWATH, JOHN N.—Horwath & Horwath, 212 Marine Bank and
Trust Co., Building, Tampa, Florida
- 356 JONES, EDWIN P.—1115 E. Colonial Dr., Orlando, Florida
- 392 LEPPARD, WILLIAM MARION—32-B Candler Building, Atlanta 3,
Georgia
- 276 MARTZ, ROLLIE C.—2047 - 21st Ave., N., St. Petersburg, Florida
- 272 McGEE, F. E.—P. O. Box 458, Riverside Station, Miami, Florida
- 401 MILLER, GEORGE B.—9060 N. E. 6th Avenue, Miami 38, Florida
- 292 PACE, MURL E.—Maitland Plaza, Maitland, Florida
- 299 PRATT, HENRY J.—1300 1st National Bldg., Birmingham, Ala.
- 421 SAWYER, CLIFTON A.—2141 Elmwood Avenue, Warwick, Rhode
Island
- 177 SCHWARTZ, MAX—945 Main St., Bridgeport, Conn.
- 188 TOTH, LOUIS—212 Marine Bank and Trust Company Building, Tampa
1, Florida

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**Authorized to Practice
Their Profession in the State of Florida
For the Year 1959**

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Arthur H. Carter, C.P.A.; William H. Bell, P.A.; Arthur B. Foye, P.A.; Gordon
M. Hill, C.P.A.; Robert L. Reamy, C.P.A.

HORWATH & HORWATH—1225 duPont Building, Miami, Florida; Broward
National Bank Building, Fort Lauderdale, Florida; Marine Bank Building,
Tampa, Florida
Ernest B. Horwath, P.A.; John N. Horwath, P.A.; Louis Toth, P.A.; Ivan L.
de Naray, C.P.A.; Alphonse Della-Donna, C.P.A.

Geographical List of CERTIFIED AND PUBLIC ACCOUNTANTS

Authorized to Practice
Their Profession in the State of Florida
For the Year 1959

AVON PARK

ENGLAND, WILLIAM R., C.P.A.;
9 N. Florida Avenue

BARTOW

HAINES, LELAND H., C.P.A.; Resident Office, Auditor General, USAF
NUNEZ, GEORGE T., C.P.A.; 115 E. Summerlin Street

BELLE GLADE

BAMFORD, WALTER C., C.P.A.;
Elsberry Building
RHODES, WILLIAM B., C.P.A.; S. E.
1st Street & Avenue C.
WEEKS, B. E., C.P.A.; P. O. Box 931

BOYNTON BEACH

BENTON, HUGH H., C.P.A.; 709 East Ocean Avenue

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COLE, ROGER W., C.P.A.; P. O. Box 525
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JOHNSON, HAROLD C., C.P.A.; 608 13th Street West
JOHNSON, ROLLO H., C.P.A.; 608 13th Street West
OGILBY, JOHN JOSEPH, C.P.A.;
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PRATT, HARRY C., C.P.A.; P. O. Box 698
PRATT, RICHARD WYATT, C.P.A.;
c/o Valdes & Johnson, 1224 Manatee Avenue, W.
VALDES, JAMES F., C.P.A.; Morris-Pioneer Building, 1224 Manatee Avenue, W.

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BROCK, CHARLES A., C.P.A.; 1173 N. E. Cleveland Street
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1219 South Hibiscus Circle
GADNEY, EUGENE, C.P.A.; 178 Bay-side Drive, Clearwater Beach
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1219 South Hibiscus Circle

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1173 N. E. Cleveland Street
REA, GRADY W., JR., C.P.A.; 215 S. Myrtle Avenue
SACLARIDES, C. P., C.P.A.; 1186 N. E. Cleveland Street
STONSIFER, CHARLES C., C.P.A.;
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TURNBURKE, H. M., C.P.A.; 1173 N. E. Cleveland Street
WILLIAMS, BARRY LYNN, C.P.A.;
c/o Krentzman & MacKenzie, First Federal Building
YARBROUGH, ORIN S., C.P.A.; 1186 N. E. Cleveland Street

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P. O. Box 448
SMITH, WILLIAM MARSHALL, JR., C.P.A.; Post Office Box 1188
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DAVENPORT

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GREENE, SINGLETON L., C.P.A.;
400 South Palmetto Avenue
HOGLE, FRANCIS M., JR., C.P.A.;
236 N. Ridgewood Avenue

JENKS, ROBERT CHARLES, C.P.A.;
236 N. Ridgewood Avenue
MANVILLE, FREDERICK G. H.,
C.P.A.; 533 Seabreeze Boulevard.
MAY, ALBERT L., C.P.A.; 205 River-
view Boulevard
MAY, ROBERT DOUGLAS, C.P.A.;
205 Riverview Boulevard
PIERCE, JOHN E., C.P.A.; P. O. Box
191
ROBERTSON, J. L., C.P.A.; 132½
Volusia Avenue
VOGT, ROBERT G., C.P.A.; 236 N.
Ridgewood Avenue

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BRUCKNER, THOMAS, C.P.A.; P.O.
Box 322

DELAND

BEIGHTS, DR. DAVID MIERS,
C.P.A.; Stetson University
MILLER, DAVID W., C.P.A.; White-
hair Building

DELRAY BEACH

KIRKTON, JOHN F., C.P.A.; 18 S. E.
4th Avenue
WINN, WOODSON O., C.P.A.; 219
Love Building

EAU GALLIE

HENTSCHEL, ROBERT C., C.P.A.;
85 Babcock Plaza, P. O. Box 1221
HICKS, MRS. EMILY C., C.P.A.;
1701 Lynn Avenue

EUSTIS

HIPPLER, CHARLES JAMES,
C.P.A.; P. O. Box 791
SHEPPARD, HENRY W., C.P.A.;
421 N. Bay Street
SHEPPARD, WILSON G., C.P.A.;
421 N. Bay Street

FT. LAUDERDALE

BRYAN, ANDREW ERNEST, C.P.A.;
c/o Ring, Mahony & Arner, 311
Broward National Bank Building
BURKE, WILLIAM J., C.P.A.; 311
Broward National Bank Building
COFFMAN, LOWELL HUGH, JR.,
C.P.A.; c/o Ring, Mahony & Arner,
311 Broward National Bank Building
COLEMAN, RAYMOND C., C.P.A.;
203 Hector Building
COLES, CALEB L., C.P.A.; 825 Bel
Air Drive, Plantation Gardens

CONLON, LYNDON C., C.P.A.; 408
Broward National Bank Building
DELLA-DONNA, ALPHONSE, C.P.
A.; c/o Horwath & Horwath, 409
Broward National Bank Building
ELLYSON, ROBERT C., C.P.A.; 311
Broward Bank Building
ERNST, WILLIAM D., C.P.A.; 2173
S. W. 37th Terrace
GOTTLIEB, MURRAY JAMES,
C.P.A.; 414 N. Andrews Avenue
GUIDO, GENE J., C.P.A.; 3210 West
Broward Boulevard
HARRINGTON, ALFRED D., JR.,
C.P.A.; c/o Ring, Mahony & Arner,
311 Broward National Bank Building
HENSON, J. LEWIS, C.P.A.; 1731
S. E. 13th Street
HOCH, JOEL, C.P.A.; Suite 506 Pro-
fessional Building, Sunrise Center
KANE, C. VERNON, C.P.A.; 412
Broward National Bank Building
KLEIN, M. SYLVESTER, C.P.A., 201
Radio Center Building
LINDFORS, CHARLES H., C.P.A.;
100 N. E. 3rd Avenue
LUND, ROY P., C.P.A.; 408 Broward
National Bank Building
MADSEN, ARTHUR F., C.P.A.; 100
E. Las Olas Boulevard
MARCHANT, GEORGE L., C.P.A.;
100 N. E. Third Avenue
MAURER, W. S., C.P.A.; 405 First
Federal Building
MAXWELL, RAYMOND R., C.P.A.;
2400 N. E. 27th Avenue
McCALL, PENNYWELL FREDER-
ICK, C.P.A.; Room 310, Atlantic
Federal Building
PEARCE, HARRY, C.P.A.; 2980 North
Federal Highway
PEED, BILLY M., C.P.A.; c/o David
Stockwell, 203 Professional Building
PHILLIPS, JOSEPH E., C.P.A.; 100
E. Las Olas Boulevard
PRICE, ROY EDWARD, C.P.A.; 910
N. E. 19th Avenue
RINGEL, WILLIAM REED, C.P.A.;
4011 North Federal Highway
RODGERS, HENRY LEO, C.P.A.;
910 N. E. 19th Avenue
SHRIBER, DAVID, C.P.A.; 506 Pro-
fessional Building
SPICKETT, WILLIAM J., C.P.A.;
3230 N. W. 5th Street

STOCKWELL, DAVID IVON, C.P.A.
203 Professional Building
WAITE, ROBERT S., C.P.A.; 100 N.
E. 3rd Avenue
WEIDLING, ROLF S., C.P.A.; 100 E.
Las Olas Boulevard
WILSON, JAMES H., C.P.A.; 2700 E.
Oakland Park Boulevard
WOLFE, WILLIAM A., C.P.A.; 1000
S. Federal Highway

FORT MYERS

ALLEN, GEORGE E., C.P.A.; 19
Collier Arcade
BOWMAN, PEYTON G., C.P.A.; P.O.
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BROWN, EADWARD M., C.P.A.;
1555 Carson Street
GILBERT, DONALD E., C.P.A.; 1555
Carson Street, P. O. Box 308
GILLIAM, REXFORD W., C.P.A.; 19
Collier Arcade
KERFOOT, RONALD, C.P.A.; 2948
Calvin Boulevard
TAYLOR, CHARLES E., JR., C.P.A.;
P. O. Box 471

FORT PIERCE

BALLOU, CHARLES A., C.P.A.; P.O.
Box 231
GOFF, GEORGE E., C.P.A.; 230 Raul-
erson Building
RIPLEY, CLARENCE B., C.P.A.; P.
O. Box 346
McALPIN, IRA M., JR., C.P.A., 207½
Orange Avenue

FORT WALTON BEACH

BRYAN, RICHARD BRENTWOOD,
C.P.A.; c/o Creel & Dennison, 210-211
Patton Building

GAINESVILLE

ANDERSON, CARL A., C.P.A.; 1502
N. W. 41st Road
ANSLEY, AUGUSTUS E., C.P.A.; 10
Clear Lake Drive
BLACKBURN, JOHN OLIVER,
C.P.A.; 1112 N. W. 1st Place
CARSON, MARION, C.P.A.; 123 N.
W. 23rd Street
CRIPPEN, ALBERT H., JR., C.P.A.;
112 E. University Avenue
GRAY, HOWARD W., C.P.A.; 200
N. E. 1st Street
HURY, LEO T., C.P.A.; 7 S. W. 26th
Street

KNIGHT, JOHN G. F., C.P.A.; P. O.
Box 16
LILLARD, URBAN L., C.P.A.; 200
N. E. First Street
MILES, FRANK J., C.P.A.; 200 N. E.
1st Street
MOORE, JAMES FRANCIS, C.P.A.;
1418 N. W. 17th Street
PATTON, WILLIAM M., C.P.A.; 200
N. E. First Street
POWERS, EARL P., C.P.A.; 200 N. E.
1st Street
PURVIS, ROY L., C.P.A.; 200 N. E.
1st Street
SCOTT, NED HOBSON, C.P.A.; P.
O. Box 16
SHAW, RAY M., C.P.A.; 1029 S. W.
First Avenue
WILLIAMS, WILLARD E., C.P.A.;
Citizens Bank Building, 112 E. Uni-
versity Avenue

GREEN COVE SPRINGS

BRADLEY, JOHN K., C.P.A.; 7 N.
Orange Avenue
TRIPLETT, JOSEPH I., C.P.A.; 7 N.
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HAINES CITY

LOUCKS, JOHN E., C.P.A.; P. O.
Box 244

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LUNDGREN, RICHARD NELSON,
C.P.A.; 410 E. Beach Boulevard

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CLENEAY, FRANK B., C.P.A.;
Hollywood Federal Savings & Loan
Building, 1909 Tyler Street, Room 401
EATON, GERALD T., C.P.A.; 407
Hollywood Federal Building, 1909
Tyler Street
HARRIS, ROY R., C.P.A.; 1841 Jack-
son Street
HENRIQUEZ, NORCOTT S., C.P.A.;
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ILOWIT, BELMONT, C.P.A.; 2632
Hollywood Boulevard
KRUTMAN, ABRAHAM MORRIS,
C.P.A.; 1943 Hollywood Boulevard
NEUWAHL, MALCOLM, C.P.A.;
1938 Hollywood Boulevard
ROTHFARB, JACOB, C.P.A.; 1907
Harrison Street
SALTER, ABRAHAM J., C. P. A.;
1943 Hollywood Boulevard

SCHOTT, ELWIN L., C.P.A.; 1909
Tyler Street

SEMMEI, CHARLES H., C.P.A.; 205
Hollywood Building, N. Young Circle

SOULLIERE, JOHN RICHARD,
C.P.A.; 331 Nevada Street

SPITZER, STANLEY M., C.P.A.;
1909 Harrison Street

TAYLOR, CHARLES L., C.P.A.;
1214 North 26th Avenue

VOGELSANG, PAUL PHILLIP, JR.,
C.P.A.; 2134 Hollywood Boulevard

INDIAN ROCKS BEACH

JOHNSON, LLOYD L., C.P.A.; 70 N.
Gulf Boulevard

JACKSONVILLE

ABNEY, MICHAEL DONALD,
C.P.A.; c/o Ring, Mahony & Arner,
802 Barnett National Bank Building

ADE, JAMES L., C.P.A.; 1105 Cathcart
Street

ANDREWS, MERRILL H., C.P.A.;
800 Lomax Street

ARMSTRONG, PENDLETON R.,
C.P.A.; 608 Florida Title Building

BALLOWE, HAMLIN F., C.P.A.;
6917 Deauville Road

BARNES, RICHARD L., C.P.A.; 10th
Floor, Schultz Building

BARNES, EDWIN E., C.P.A.; 3655
Hedrick Street

BELL, WILLIAM H., P.A.; Haskins
& Sells, 1825 Barnett National Bank
Building

BENJAMIN, FRANK, C.P.A.; 730
Lynch Building

BLITCH, GORDON P., C.P.A.; 718
Laura Street

BRADFORD, HARLAND B., C.P.A.;
1702 Barnett National Bank Building

BROOKS, JACK EUGENE, C.P.A.;
c/o Haskins & Sells, 1825 Barnett
National Bank Building

BROWN, RONALD JAMES, C.P.A.;
737 Park Street

BURKE, J. W., C.P.A.; 1308 Barnett
National Bank Building

BURKE, JAMES W., C.P.A.; 1308
Barnett National Bank Building

CAGLE, WILLIAM EDWIN, C.P.A.;
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CARLISLE, ROBERT T., C.P.A.; In-
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CARTER, ARTHUR H., C.P.A.; 1825
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CARTER, WILLIAM H., JR., C.P.A.;
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CATHERWOOD, SAMUEL C. III,
C.P.A.; 1800 Atlantic Boulevard

COHEN, ROBERT LEWIS, C.P.A.;
30 W. Fifth Street

COLE, FRED E., C.P.A.; c/o Jackson-
ville Paper Company, 808 W. Bay
Street

CROWN, JOHN SAM, C.P.A.;
c/o Lynch-Davidson Motors, Inc.,
Hogan & Union Streets

CURTIS, OMER G., C.P.A.; 16 Arnot
Building, Jacksonville Beach, Florida

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DAVIS, BRUCE L., JR., C.P.A.; 1825
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Park Street

DISMORE, GEORGE B., P.A.; 1350
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131 E. Bay Street

EDWARDS, CHARLES H., C.P.A.;
802 Barnett National Bank Building

EVARTS, HARRY W., C.P.A.; 1513
Prudential Building

FINK, MALVERN B., C.P.A.; 621
Florida Title Building

FISHER, P. W., C.P.A.; 10th Floor,
Schultz Building

FORNEY, WELBORNE JOHNSON,
C.P.A.; 908 Florida Title Building

FOX, MARK, C.P.A.; 621 Florida Title
Building

FOYE, ARTHUR B., P.A.; 1825
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GRIFFIN, JAMES R., C.P.A.; Brundage Motors, Inc., P. O. Box 3467
HARRISON, JAMES O., JR., C.P.A.; 1702 Barnett National Bank Building
HERNDON, WINFRED L., JR., C.P.A.; Lynch Building, P. O. Box 5213
HILL, GORDON M., C.P.A.; 1825 Barnett National Bank Building
HOFFENBERG, BENNIE M., C.P.A.; 730 Lynch Building
HOFFMAN, LESLIE J., C.P.A.; 1825 Barnett National Bank Building
HOWARD, HARLEY, C.P.A.; 802 Barnett National Bank Building
ICENHOUR, JOHN E., C.P.A.; 614 Florida Title Building, P. O. Box 1044
JAMES, BENJAMIN E., C.P.A.; 122 West Forsyth Street
JOHNSON, CHARLES W., JR., C.P.A.; 2099 Park Street
JOHNSON, MILO M., C.P.A.; 122 West Forsyth Street
JOHNSON, RICHARD P., C.P.A.; 4221 DeMedici Avenue
JORDAN, JOSIAH M., C.P.A.; 1906 Atlantic Boulevard
KANTOR, ERWIN P., C.P.A.; 45 Buckman Building
KAPLAN, BERTRAM H., C.P.A.; 621 Florida Title Building
KLUTTZ, OREN E., C.P.A.; 1916 N. First Street
KRAFT, PATRICK E., C.P.A.; c/o Universal Marion Corporation, 602 Florida Theatre Building
LUCAS, JACK WELDON, C.P.A.; 1800 Atlantic Boulevard
MCLEOD, GLENN, C.P.A.; 2443 Buttonwood Drive
MACWILLIAMS, ROBERT E., C.P.A.; 1821 San Marco Boulevard
MAGEE, LEWIS E., C.P.A.; 122 West Forsyth Street, Suite 210
MASSEY, WILLIAM T., C.P.A.; 1746 East Adams Street
MASTERS, AMBROSE B., JR., C.P.A.; Suite 1000, 118 W. Adams Street
MATTHEWS, ASHBY LEO, JR., C.P.A.; 306 First Federal Savings Building
McCLURE, GEORGE C., C.P.A.; c/o James & Harris, 122 W. Forsyth St.
McMATH, ERNEST LAMAR, C.P.A.; 2510 Cesery Boulevard
MEEK, EMORY L., C.P.A.; 1617 Atlantic Boulevard
MEEK, JOHN HUNTER, JR., C.P.A.; 1617 Atlantic Boulevard
MILAM, RALPH L., C.P.A.; 1920 Hendricks Avenue
MILLIGAN, CLAUDE K., C.P.A.; 1308 Barnett National Bank Building
MILLIGAN, GEORGE L., C.P.A.; 1308 Barnett National Bank Building
MITCHELL, FRITZ K., C.P.A.; 1308 Barnett National Bank Building
MIZRAHI, JOSEPH M., C.P.A.; 119 West Adams Street
MORRIS, BRYON, C.P.A.; 921 Florida Title Building
MULLANEY, JAMES, C.P.A.; 602 Florida Theatre Building
NIXON, FRANCIS C., C.P.A.; Suite 310, Seminole Building, 122 West Forsyth Street
NOLAN, JACK C., C.P.A.; 7807 Manata Street
OOSTERHOUDT, ALLEN CAR-MICHAEL, C.P.A.; 1008 Barnett National Bank Building
OOSTERHOUDT, O. J., C.P.A.; 1008 Barnett National Bank Building
PALKO, BERNARD EDWARD, C.P.A.; 1626 Prudential Building
PATRICK, DANIEL L., JR., C.P.A.; 737 Park Street
PRESSER, EDWIN, C.P.A.; 505 Florida Title Building
RALSTON, ROBERT E., C.P.A.; 10th Floor, Schultz Building
REAMY, ROBERT L., C.P.A.; 1825 Barnett National Bank Building
RIEDERS, ROBERT M., C.P.A.; 621 Florida Title Building
RIVERS, JOSEPH F., II, C.P.A.; 1308 Barnett National Bank Building
RYAN, JOHN F., C.P.A.; P. O. Box 1231
RYAN, WILLIAM B., C.P.A.; Independent Life Building
SACK, ELY J., C.P.A.; 716 Florida Title Building

ST. JOHN, NEWTON D., C.P.A.; 118
E. Bay Street, Room 306

SCARBOROUGH, OVID P., JR.,
C.P.A.; Internal Revenue Service, 400
Building

SCHUELE, PHILIP J., C.P.A.; 1825
Barnett National Bank Building

SHEALY, ARTHUR L., JR., C.P.A.;
802 Barnett National Bank Building

SHELTON, JOHN WINSTON,
C.P.A.; 10th Floor, Schultz Building

SHELTON, WOODROW W., C.P.A.;
Suite 310, Seminole Building

SHORSTEIN, JACK FRANKLIN,
C.P.A.; 621 Florida Title Building

SILVER, JACK, C.P.A.; 1113 Florida
Title Building

SMITH, HAROLD W., C.P.A.; 1734
Mayview Road

SMITH, PLATT T., C.P.A.; c/o James
& Harris, 122 W. Forsyth Street

SMITH, RALPH Y., C.P.A.; 1011 In-
dependent Life Building

SMITH, STEPHEN C., C.P.A.; 4416
Herschel Street

SMOAK, PAUL R., C.P.A.; 310 Sem-
inole Building, 122 West Forsyth
Street

SNELLING, GEORGE A., C.P.A.; 310
Seminole Building, Forsyth Street

STEWART, RICHARD H., C.P.A.;
Box 4760

TAYLOR, NEIL C., C.P.A.; c/o Hall
& Fisher, 118 W. Adams Street

TYSON, HIRAM LYNTON, C.P.A.;
1617 Atlantic Boulevard

URBAN, O. RICHARD, C.P.A.; 1008
Barnett Bank Building

VARNEDOE, IRA J., C.P.A.; 2223
Oak Street

WARD, CHARLES H., C.P.A.; Route
1, Box 252, 7937 Ft. Caroline Road

WARD, JOE T., C.P.A.; 10th Floor,
Schultz Building

WETHERINGTON, CARLTON A.,
C.P.A.; 718 Florida Title Building

WINTERBURN, JACK R., C.P.A.;
1303 Barnett Bank Building

WOMACK, MORA D., C.P.A.; 2099
Park Street

WOOLFE, WALTER L., C.P.A.;
Route 6, Box 257

WRIGHT, CARROLL DELOS, JR.,
C.P.A.; c/o Hall & Fisher, 10th Floor,
Schultz Building

WRIGHT, THOMAS C., C.P.A.; 310
Seminole Building, 122 West Forsyth
Street

KEY WEST

KEMP, ORVIS M., C.P.A.; P. O. Box
309

PRIDE, ENOS P., JR., C.P.A.; Stock
Island

RAMSEY, ERNEST A., C.P.A.; 411
Fleming Street

LAKE CITY

ABRAHAMSEN, RALPH, C. P. A.;
Darby, Darby, Odom & Co., Peoples
Hardware Building

ODOM, DRAGON B., C.P.A.; Melton
Building

LAKELAND

BORDE, GEORGE H., JR., C.P.A.;
122 S. Kentucky Avenue

ELSBERRY, WILLARD R., C.P.A.;
3123 Buckingham Avenue, P.O. Box
341

EVANS, ROBERT P., C.P.A.; P. O.
Box 1257

HAMILTON, ROY W., C.P.A.; 122
S. Kentucky Avenue

OTTINGER, GUY EMEREL, C.P.A.;
c/o R. P. Evans, 211½ S. Tennessee
Avenue

PROSSER, DAVID S., C.P.A.; 208 S.
Tennessee Avenue

TRIPP, CARL G., C.P.A.; Broderick
Building

TURNER, JOHN AMOS, C.P.A.; 601
Hawthorne Trail

WILKINS, M. L., C.P.A.; 106½ E.
Main Street

LAKE WALES

BUNTING, NORMAN H., C.P.A.;
230-36 E. Tillman Avenue

COMER, H. J., JR., C.P.A.; Walesbilt
Hotel Building

INGLEY, HERBERT A., JR., C.P.A.;
230-36 E. Tillman Avenue

LAKE WORTH

LIST, JOEL, C.P.A.; 200 Lake Avenue

WALKER, WILLIAM J., JR., C.P.A.;
1218 S. 14th Court

LEESBURG

FAHS, JOHN L., C.P.A.; 11-16 Stoer
Building

HENRICKS, EARL L., C.P.A.; 11-16
Stoer Building

LEACH, G. BLAND, C.P.A.; 11-16
Stoer Building

MAITLAND

PACE, MURL E., P.A.; Maitland
Plaza

MARATHON SHORES

FAISON, STUART M., C.P.A.; Sa-
dowski Arcade

SENNING, MAUDE (MRS), C.P.A.;
P. O. Box 506

GREATER MIAMI

ABESS, LEONARD L., C.P.A.; Indus-
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ADCOCK, HARRIS LAMAR, C.P.A.;
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ADELMAN, HELEN W. (MRS.),
C.P.A.; 1701 duPont Building

AUGUST, LESLIE J., C.P.A.; 506
Biscayne Building

ALFORD, WILLIAM WILCOX,
C.P.A.; 1205 First National Bank
Building

ALLEN, ERWIN, C.P.A.; Dade Fed-
eral Savings & Loan Association of
Miami, 45 N. E. 1st Avenue

ALLINA, FRANZ, C.P.A.; c/o Harry
Blumin & Co., 407 Lincoln Road,
Miami Beach, Florida

ALTEMUS, ROBERT M., C.P.A.; 301
Industrial National Bank Building, 25
West Flagler Street

ARNER, W. W., C.P.A.; 1205 First
National Bank Building

ARONOW, LOUIS, C.P.A.; 1000 Lin-
coln Road Building, Miami Beach,
Florida

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AYERS, CLARENCE R., C.P.A.;
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3300 Ponce deLeon Boulevard, Coral
Gables, Florida

BAKERMAN, ROBERT, C.P.A.; 210
Miami National Bank Building

BAMBERG, HAROLD S., C.P.A.;
1713 Congress Building

BARRS, R. GRADY, C.P.A.; Indus-
trial National Bank Building, 25 West
Flagler Street

BARRY, JOHN J., C.P.A.; 401 Coral
Way, Suite 406, Coral Gables, Florida

BEAME, MILTON, C.P.A.; 724 Sey-
bold Building

BEARDEN, RALPH H., JR., C.P.A.;
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Road, Miami Beach, Florida

BECKER, W. CHARLES, C.P.A.;
6631 Tamiami Canal Road

BEDELL, MRS. MARY R., C.P.A.;
365 N. E. 160th Street, North Miami
Beach, Florida

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ley Building

BEHAR, MILTON, C.P.A.; 407 Lin-
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BEHREN, RICHARD I., C.P.A.; 2962
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First National Bank Building, Miami
Beach, Florida

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BERNSTEIN, BARNEY, C.P.A.; 141
N. E. Third Avenue

BERRY, HAROLD G., C.P.A.; 1701
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BIEBRICH, EDWARD J., C.P.A.;
Suite 305 Roper Building, 20 S. E.
Third Avenue

BIGMAN, IRA IRWIN, C.P.A.; 9445
S. W. 53rd Street

BLACKER, ROBERT M., C.P.A.; c/o
Pentland, Purvis, Keller & Company,
1701 duPont Building

BLAKE, ALFRED H., C.P.A.; 3815
S. W. 59th Avenue

BLANTON, EDWARD ALDEN,
C.P.A.; 1230 Ingraham Building

BLITT, ISADORE IRA, C.P.A.; 529
West Flagler Street, Suite 205

BLIZARD, RAYMOND H., C.P.A.;
3814 N. W. 1st Avenue

BLOOM, HYMAN, C.P.A.; 815 Ingra-
ham Building

BLOOM, IRVING J., C.P.A.; Morgan,
Altemus & Barrs, 25 West Flagler
Street

BLUMENTHAL, MARTIN S., C.P.A.;
6721 N. W. 36th Avenue

BLUMIN, HARRY, C.P.A.; 407 Lin-
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- BOLGER, JAMES L., C.P.A.; 503 Pan American Bank Building
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- BRAVERMAN, LEO, C.P.A.; 729 S. W. 8th Street
- BRESLOW, MAX S., C.P.A.; Room 201, 337 Lincoln Road, Miami Beach
- BRETHOLTZ, CHARLES H., C.P.A.; 1200 S. W. First Street
- BROMBERG, PAUL D., C.P.A.; 1000 Lincoln Road, Miami Beach, Florida
- BROOKMYER, SEYMOUR, C.P.A.; Harry Blumin & Co., 407 Lincoln Road, Miami Beach, Florida
- BROWN, JOEL G., C.P.A., P. O. Box 736, Riverside Station
- BROWN, J. JOEL, C.P.A.; 37 N. E. First Avenue - 4th Floor
- BRUCE, ROBERT B., C.P.A.; P. O. Box 7505
- BUCHWALD, HERBERT, C.P.A.; 420 Lincoln Road, Miami Beach, Florida
- BULLOCK, CLAYTON L., C.P.A.; 1701 duPont Building
- BURDIN, JAMES WILLIAM, C.P.A.; 101 S. E. Second Avenue
- BURG, HERBERT L., C.P.A.; 215 International City Building, Miami Springs, Florida
- BURT, LEONARD A., C.P.A.; 1350 Flamingo Way, Hialeah, Florida
- CAFFINA, BENJAMIN M., C.P.A.; P. O. Box 396, Biscayne Annex
- CALLAHAN, W. JACK, C.P.A.; 523 duPont Building
- CARLSON, MARSHALL F., C.P.A.; 1210 Ainsley Building
- CARSON, NATHAN, C.P.A.; c/o Alterman Transport Lines, Inc., P. O. Box 42065
- CASSELHOFF, JESSE, C.P.A.; 407 Lincoln Road, Miami Beach
- CHALMERS, CHERUB, C.P.A.; 12925 N. W. Second Avenue
- CHEKAS, BYRON S., C.P.A.; 1900 S. W. Third Avenue
- COBAUGH, EUGENE H., C.P.A.; 1701 duPont Building
- CODD, R. TRENT, C.P.A.; 1005 Kane Concourse, Bay Harbour Islands, Miami Beach, Florida
- COHEN, HERBERT JAY, C.P.A.; 7930 S. W. 21st Street
- COHEN, MORRIS, C.P.A.; 835 N. E. 179th Terrace, North Miami Beach
- COHEN, MURRAY G., C.P.A.; 154 Almeria Avenue, Coral Gables
- COHN, STANLEY D., C.P.A.; 123 N. W. 12th Avenue
- COHRON, CLAUDE ISAAC, C.P.A.; 11800 S. W. 77th Avenue
- COLEMAN, MAXWELL L., C.P.A.; 605 Biscayne Building
- COLLIER, MARY E. (MRS.), C.P.A.; 61 N. E. 86th Street
- COLTUN, HERBERT H., C.P.A.; 1699 N. E. 123rd Street, North Miami, Florida
- CONROY, JOHN F., C.P.A.; 269 Giralda Avenue, Coral Gables
- COOK, ELMER W., C.P.A.; 314 Plaza Building
- COONEY, JOHN W., C.P.A.; 1205 First National Bank Building
- COOPERMAN, MONROE L., C.P.A.; 20 S. E. Third Avenue
- CULBERTSON, WILLIAM WIRT, C.P.A.; 1403 Court House
- DALY, JOHN P., C.P.A.; 1311 Granada Boulevard, Coral Gables, Florida
- DAVIDSON, BERNARD B., C.P.A.; 420 Lincoln Road, Miami Beach, Florida
- DAVIDSON, WALTER P., C.P.A.; 1701-17 duPont Building
- DAVIS, HARRY L., C.P.A.; 19 West Flagler Street, 704 Biscayne Building
- DAVIS, R. WARREN, C.P.A.; 1150 S. W. First Street
- DAY, THOMAS BUCK, C.P.A.; P. O. Box 3236
- DEMOS, JAMES P., C.P.A.; 145 N. E. 127th Street
- DEMRO, CONRAD GEORGE, JR., C.P.A.; 1701 duPont Building
- de NARAY, IVAN L., C.P.A.; Horwath & Horwath, 1225 duPont Building.
- DESSAINT, LOUIS M., C.P.A.; 540 Ingraham Building
- DILNER, PHILIP W., C.P.A.; 517 duPont Plaza Center
- DIXON, ORVILLE W., C.P.A.; 967 W. Flagler Street

GEOGRAPHICAL LIST OF CERTIFIED AND PUBLIC ACCOUNTANTS

- DORAN, WILLIAM J., C.P.A.; 18340 N. E. 20th Place, North Miami Beach, Florida
- DOREY, JACK R., C.P.A.; 1531 N. W. 15th Street Road
- DUDLEY, MYLES F., C.P.A.; 308 Hall Building, 150 S. E. Second Street
- DURLAND, H. PRESTON, C.P.A.; 2173 S. W. 6th Street
- EBER, VICTOR I., C.P.A.; 1750 S. W. Third Avenue
- EDWARDS, VIVIAN, C.P.A.; 311 Camilo Avenue, Coral Gables 34, Florida
- EHRENBERG, MURRAY B., C.P.A.; c/o P. W. Dilner & Company, 517 duPont Plaza Center
- EILEN, DOROTHY (MISS), C.P.A.; 1526 Meridian Avenue, Miami Beach, Florida
- ELL, LEON JACK, C.P.A., 420 Lincoln Road, Miami Beach, Florida
- ELLIS, WILLIAM R., C.P.A.; 1210 Ainsley Building
- EMANUEL, DAVID EDWARD, C.P.A.; 3681 S. W. 15th Street
- EPPERSON, CLYDE A., C.P.A.; 844 Ingraham Building
- ERB, EUGENE T., C.P.A.; First Federal Savings Building, 8340 N. E. 2nd Avenue
- ERSTLING, MORTON, C.P.A.; 8280 S. W. 43rd Terrace
- ERWIN, CHESTER D., C.P.A.; 6606 S. W. 65th Terrace
- ESAN, ABRAHAM E., C.P.A.; 1351 Euclid Avenue, Miami Beach, Florida
- FABER, RUSSELL C., C.P.A.; 1361 Coral Way
- FAY, GILBERT, C.P.A.; 550 Brickell Avenue
- FAY, JACK, C.P.A.; 930 E. 10th Avenue, Hialeah, Florida
- FELD, JOSEPH, C.P.A.; 2580 S. W. 25th Avenue
- FELD, MAX P., C.P.A.; 509 Ainsley Building
- FERN, RONALD N., C.P.A.; 1200 S.W. First Street
- FEUER, LESTER, C.P.A.; 1 Lincoln Road, Miami Beach, Florida
- FIELD, W. H., P.A.; P. O. Box 287, Miami Springs, Florida
- FINE, LOUIS, C.P.A.; 701 Congress Building
- FINKELSTEIN, ALFRED, C.P.A.; 1790 S. W. 22nd Street, Coral Way
- FISHER, CHARLES B., C.P.A.; 503 Pan American Bank Building
- FORER, HENRY D., C.P.A.; 1701 duPont Building
- FORMAN, JOSEPH J., C.P.A.; 751 Meridian Avenue, Miami Beach
- FOX, ARTHUR E., C.P.A.; 245 S. E. First Street
- FRANCE, CHARLES ELDRIDGE, C.P.A.; 1240 Ingraham Building
- FRANCO, MICHAEL, C.P.A.; Industrial National Bank Building, 25 West Flagler Street
- FREDEL, LESTER, C.P.A.; P.O. Box 3980
- FRENCH, HANS H., C.P.A.; 218 Alcazar, Coral Gables 34, Florida
- FRIEDLAND, MAURICE, C.P.A.; 1505 Zoreta Avenue, Coral Gables, Florida
- FRIEDLANDER, NORRIS L., C.P.A.; c/o M. G. Furman, 420 Lincoln Rd., Miami Beach
- FURMAN, M. G., C.P.A.; 420 Lincoln Road, Miami Beach, Florida
- FURMAN, RICHARD I., C.P.A.; 420 Lincoln Road, Miami Beach
- GANDY, CHARLES ROBERT, C.P.A.; 700 Ingraham Building
- GEAKE, JOHN D., C.P.A.; 301 Industrial National Bank Building, 25 W. Flagler Street
- GERSON, GARY R., C.P.A.; 9001 Byron Avenue, Miami Beach, Florida
- GILES, GORDON L. F., C.P.A.; 2745 S. W. 36th Avenue
- GILLMAN, LOUIS, C.P.A.; 1224 Ingraham Building
- GIVEN, ALEXANDER F., P.A.; 319 N. E. 2nd Avenue
- GLUICK, LEWIS, C.P.A.; 946 S. W. 4th Street
- GOLDSTEIN, BENJAMIN B., C.P.A.; 1542 duPont Building
- GOLDSTEIN, IRVIN M., C.P.A.; 3840 W. Flagler Street
- GOLDSTEIN, STANLEY B., C.P.A.; 1150 S. W. First Street
- GOODKIN, MORRIS, C.P.A.; 927 Lincoln Road, Miami Beach
- GOODMAN, BERNARD, C.P.A.; 407 Lincoln Road, Miami Beach, Florida
- GOODMAN, RICHARD IRWIN, C.P.A.; 1450 N. W. First Street

- GOODWIN, HARRY J., C.P.A.; 135 W. 60th Street, Hialeah, Florida
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- GORDON, RALPH, C.P.A.; 407 Lincoln Road, Miami Beach
- GOTTLIEB, IRVING J., C.P.A.; 712 Ainsley Building
- GRACE, RICHARD COLTER, C.P.A.; 216 Catalonia Avenue, P.O. Box 1279, Coral Gables, Florida
- GRAHAM, GEORGE GRIFFITH, C.P.A.; 840 Ingraham Building
- GRAND, LEONARD, C.P.A.; 420 Lincoln Road, Miami Beach, Florida
- GREEN, NORMAN L., C.P.A.; 5706 Bird Road, South Miami, Florida
- GRIFFITH, T. T., C.P.A.; 6404 N. E. 5th Avenue
- GRODEN, ALFRED, C.P.A.; 801 duPont Building
- GROH, JAMES E., C.P.A.; c/o Ring, Mahony & Arner, 1205 First National Bank Building
- GROH, JOHN HAMILTON, C.P.A.; c/o Ernst & Ernst, 700 Ingraham Building
- GROSS, GILBERT, C.P.A.; 1612 Congress Building
- GROSS, ELMER W., C.P.A.; 3120 Lucaya Street
- GRUNDWERG, MOSES J., C.P.A.; 301 Ainsley Building
- GUSTAFSON, GORDON C., C.P.A.; 919 South Miami Avenue
- GUTTENMACHER, DAVID, C.P.A.; 1759 S. W. 3rd Avenue
- HALL, DAVID W., C.P.A.; P.O. Box 350
- HARRINGTON, ALFRED D., C.P.A.; 2293 S. W. 17th Terrace
- HARTMANN, MORTEN F., C.P.A.; 602 Seybold Building
- HASENCAMP, JAMES ROBB, C.P.A.; 2012 Ponce deLeon Boulevard, Coral Gables, Florida
- HATFIELD, MILTON HARMON, C.P.A.; 1205 First National Bank Building
- HECK, JAMES M., C.P.A.; 2012 Ponce deLeon Boulevard, Coral Gables, Florida
- HEMMINGS, ARTHUR I., C.P.A.; 1205 First National Bank Building
- HERRIS, IRVING, C.P.A.; 209 Pan American Bank Building
- HERTZ, ARTHUR H., C.P.A.; 3511 S. W. 16th Terrace
- HERTZOFF, CHARLES, C. P. A.; Citizens Federal Savings Building, 400 Hialeah Drive, Hialeah, Florida
- HERZOG, WILLIAM, C.P.A.; 422 N. W. 27th Avenue
- HINTON, HARRY L., C.P.A.; 6135 Sunset Drive
- HIPSMAN, DAVID BERNARD, C.P.A.; 1204 Ainsley Building
- HIRSCH, GEORGE W., C.P.A.; Suite 210, 311 Lincoln Road, Miami Beach
- HODGES, KENNETH T., C.P.A.; 7001 S. W. 66th Street, South Miami 43, Florida
- HOGAN, CLIFFORD S., C.P.A.; 6470 S. W. 83rd Street
- HOLLY, EDWARD A., C.P.A.; 1510 S. W. Third Avenue
- HOLTZ, LAURIE S., C.P.A.; 861 S. Shore Drive, Miami Beach, Florida
- HORN, HAROLD, C.P.A.; 1935 S. W. 13th Street
- HOROWITZ, EDWIN M., C.P.A.; 8825 S. W. 42nd Terrace
- HORTON, CHARLES R., C.P.A.; 4525 Ponce deLeon Boulevard, Coral Gables, Florida
- HORWATH, ERNEST B., P.A.; Horwath & Horwath, 1225 duPont Building
- HORWICH, RICHARD J., C.P.A.; 1504 duPont Building
- HOSKEN, ROBERT H., C.P.A.; 315 Alhambra Circle, Coral Gables
- HUGHES, JOHN B., C.P.A.; 1205 First National Bank
- HUGHES, JOHN VINCENT, C.P.A.; 1005 Kane Concourse, Miami Beach, Florida
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- JAFFE, RICHARD E., C.P.A.; 20111 Gulfstream Road
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- JOHNSON, E. NOLAN, C.P.A.; 1701 duPont Building
- JORDAN, CHARLES E., C.P.A.; 301 Industrial National Bank Building, 25 West Flagler Street

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- KANTZLER, MORRIS H., C.P.A.; 420 Lincoln Road, Miami Beach, Florida
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- KASOFF, LOUIS, C.P.A.; 161 Aragon Avenue, Coral Gables, Florida
- KAST, MILTON B., C.P.A.; 1101 Biscayne Building
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- KELLER, JAMES I., JR., C.P.A.; 1701-17 duPont Building
- KINARD, KENNETH R., C.P.A.; 400 E. Hialeah Drive, Hialeah, Florida
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- KLINE, DAVID L., C.P.A.; 400 Hialeah Drive, Hialeah
- KNEAPLER, WILLIAM, C.P.A.; 511 First National Bank Building
- KOSSTRIN, IRA WENDER, C.P.A.; 747 West Avenue, Miami Beach, Florida
- KOHN, STEWART L., C.P.A.; Suite 210, 311 Lincoln Road, Miami Beach
- KREEGER, THOMAS BRADDOCK, JR., C.P.A.; Ernst & Ernst, 700 Ingraham Building, 25 S. E. 2nd Avenue
- LANDIS, LEO, C.P.A.; 1820 S. W. 3rd Avenue
- LASALLE, ATHOS L., C.P.A.; 27 Southwest 7th Avenue
- LAWRENCE, ROBERT E., C.P.A.; 1910 Congress Building
- LEADER, JERRY, C.P.A.; 1873 N. E. 163rd Street, North Miami Beach, Florida
- LEARNER, HOWARD, C.P.A.; 612 Ainsley Building
- LEAVY, YALE M., C.P.A.; 1750 S. W. Third Avenue
- LEFCOURT, SIDNEY, C.P.A.; 1150 S. W. 1st Street
- LEITER, ALLAN A., C.P.A.; 1770 S. W. 24th Avenue
- LEONARD, GEORGE B., C.P.A.; 1150 S. W. 1st Street
- LEVENSON, MAURICE E., C.P.A.; c/o M. G. Furman, 420 Lincoln Road, Miami Beach, Florida
- LEVINE, HENRY, C.P.A.; 1625 duPont Building
- LEVINE, SAUL S., C.P.A.; 123 N. W. 12th Avenue
- LEVINSON, LESLIE HAROLD, C.P.A.; 2376 S. W. 6th Street
- LEVITCH, STANLEY B., C.P.A.; 1150 S. W. First Street
- LEVITT, BARNET, C.P.A.; 1401 S. W. 1st Street
- LIEHR, ALLEN F. J., C.P.A.; 320 N. E. 129th Street, North Miami, Florida
- LINN, JAY HOWARD, C.P.A.; c/o Sidney Wasserman & Company, 420 Lincoln Road, Miami Beach, Florida
- LONG, MELVIN E., C.P.A.; 967 West Flagler Street
- LOTTERMAN, LOUIS, C.P.A.; 844 Biscayne Boulevard
- LYNCH, THOMAS P., C.P.A.; 308-309 Hall Building, 150 S. E. 2nd Street
- McCANDLISS, RALPH W., C.P.A.; 744 Ingraham Building
- McCLAIN, A. H., C.P.A.; 1532 duPont Building
- McCLASKEY, ROBERT M., C.P.A.; 422 N. W. 27th Avenue
- McCLURE, ROBERT EDWIN, C.P.A.; 9540 S. W. 44th Street
- McGEE, F. E., P.A.; P. O. Box 458, Riverside Station
- McNAMARA, JOHN D., C.P.A.; 705 Langford Building
- MacINNES, DONALD A., C.P.A.; 5871 N. W. 117th Street, Hialeah, Florida
- MacTYE, WILLIAM H., C.P.A.; 1402 Dade Federal Building, 21 N. E. First Avenue
- MAHLER, ALEXANDER, C. P. A.; 1201 Congress Building
- MAHLER, JOSEPH, C.P.A.; 1202 Congress Building
- MAHONY, JOHN, C.P.A.; 1205 First National Bank Building
- MALLAH, JOSEPH, C.P.A.; 1932 S. W. 82nd Court

- MALTZ, MORTON, C.P.A.; 605 Lincoln Road, Miami Beach, Florida
- MANNING, JOHN B., C.P.A.; 828 N. E. 99th Street, Miami Shores, Florida
- MARDER, BERNARD, C.P.A.; 1996 S. W. 1st Street
- MARSHALL, BYRD FARMER, C.P.A.; 411 Plaza Building, 245 S. E. First Street
- MATTHEWS, JOHN A., C.P.A.; 620 Metropolitan Bank Building
- MAULE, GRAYSON W., C.P.A.; 7400 N. W. 37th Avenue
- MAYERS, EUGENE, C.P.A.; 1820 S. W. 3rd Avenue
- MERMELL, MAC, C.P.A.; 1900 S. W. Third Avenue
- MESH, HOWARD ALLAN, C.P.A.; 445 Aledo Avenue, Coral Gables, Florida
- MESH, STANLEY D., C.P.A.; 7955 S. W. 17th Terrace
- MEYER, HARRY H., C.P.A.; 506 Sunset Road, Coral Gables, Florida
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- MILLER, HOWARD NATHAN, C.P.A.; 650 S. W. 12th Avenue
- MILLER, MARTIN A., C.P.A.; 611 Ainsley Building, Miami
- MILLER, ROLLIN E., C.P.A.; 220 Miracle Mile, Coral Gables, Florida
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- MORGAN, ROBERT M., C.P.A.; 25 W. Flagler Street
- MORRIS, CLARENCE C., C.P.A.; 216 Catalonia Avenue, Coral Gables, Florida
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- OTCHIN, JOSEPH L., C.P.A.; 8410 N. E. First Place
- OWEN, GEORGE A., C.P.A.; 1205 First National Bank Building
- OWENS, JOSEPH F., C.P.A.; c/o William R. Ellis, 1210 Ainsley Building
- PARKER, CHARLES P., C.P.A.; 608 Chamber of Commerce Building, 141 N. E. 3rd Avenue
- PARKER, ROBERT, C.P.A.; Suite 305, Roper Building, 20 S. E. Third Avenue
- PARRY, ARTHUR EDWARD, C.P.A.; 3840 W. Flagler Street
- PASCAL, SIDNEY SAMI, C.P.A.; 6470 S. W. 27th Street
- PATCHEN, SOL, C.P.A.; 607-609 Chamber of Commerce Building, 141 N. E. Third Avenue
- PAUL, PHILIP, C.P.A.; 310 Biscayne Building
- PEARLMAN, MARVIN, C.P.A.; 1018 Langford Building
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- POMERANTZ, LEWIS, C.P.A.; 1401 S. W. 1st Street
- POST, JOSEPH A., C.P.A.; 1820 S. W. 3rd Avenue

- PRESS, JOSEPH BAILEY, C.P.A.; 425 Plaza Building
- PRINS, RALPH K., C.P.A.; 5336 W. 9th Avenue, Hialeah, Florida
- PROCTOR, JAMES GIFFEN, C.P.A.; 365 W. 14th Street, Hialeah
- PURVIS, HUGH F., C.P.A.; 1701-17 duPont Building
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- RAWLS, BERNARD DUPREE, C.P.A.; 1431 duPont Building
- RAYMOND, HERMAN C., C.P.A.; 219 Roper Building
- READY, SAMUEL L., C.P.A.; 1205 First National Bank Building
- REEVES, JOHN DEAN, C.P.A.; 25 W. Flagler Street
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- RING, JOHN R., C.P.A.; 1205 First National Bank Building
- ROACH, FREDERICK E., C.P.A.; c/o Ring, Mahony & Arner, 1201 duPont Building
- ROBERTS, CHARLES S., C.P.A.; 602 Seybold Building
- ROBINSON, ARTHUR H., C.P.A.; 255 S. W. 51st Avenue
- ROCHKIND, OSCAR, C.P.A.; 1111 Ainsley Building
- RODMAN, MAX H., C.P.A.; c/o Weber, Thompson, Lefcourt, 1256 S. W. 21st Street
- ROGERS, WALTER REGINALD, C.P.A.; Morgan, Altemus & Barrs, 25 West Flagler Street
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- ROSENBERG, MARTIN I., C.P.A.; 1935 Calais Drive, Normandy Isle, Miami Beach, Florida
- ROSENBERG, NATHAN, C.P.A.; 814 S. W. 27th Avenue
- ROSENTHAL, HERSCHEL, C.P.A.; 1122 duPont Building
- ROSS, RAYMOND A., C.P.A.; 1861 N. W. 37th Avenue
- ROSSIN, JAY HOWARD, C.P.A.; 3051 S. W. Third Avenue
- ROTH, EDWARD S., C.P.A.; 712 Ainsley Building
- ROTH, LOUIS R., C.P.A.; 712 Ainsley Building
- ROTHCHILD, STUART, C.P.A.; 953 S. W. 6th Street
- RUBEN, MARSHALL, C.P.A.; 19712 N. E. 11th Court, North Miami Beach, Florida
- RUST, IRWIN C., C.P.A.; 303 Roper Building
- RYAN, MRS. ELEANOR M., C.P.A.; 2745 Ponce de Leon Boulevard, Coral Gables
- SADOFF, MILTON, C.P.A.; 953 S. W. First Street
- SAFER, PAUL J., C.P.A.; 5700 N. E. 4th Court
- SAMMONS, CLEM H., JR., C.P.A.; 150 S. E. 2nd Street
- SAMUELS, MARTIN, C.P.A.; P. O. Box 457, N. W. Branch
- SARAVAY, JACOB, C.P.A.; 25 W. Flagler Street
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- SCHILD, BERTRAM, C.P.A.; 1720 S. W. 82nd Avenue
- SCHLUSSEL, HERMAN S., C.P.A.; 1875 S. W. 17th Street
- SCHNEIDER, MILTON, C.P.A.; 7820 Mindello Street, Coral Gables, Florida
- SCHOEDINGER, V. F., C.P.A., 1532 duPont Building

- SCHRAM, ROBERT D., C.P.A.; 8120 Byron Avenue, Miami Beach, Florida
- SCHUYLER, W. L., C.P.A.; 1240 Ingraham Building
- SCHWARTZ, GEORGE, C.P.A.; 4111 North Miami Avenue
- SCHWARTZ, GILBERT B., C.P.A.; 953 S. W. First Street
- SCOTT, JAMES HENRY, C.P.A.; Ring, Mahony & Arner, 1205 First National Bank Building
- SEDACCA, HAROLD A., C.P.A.; 18630 N. W. 10th Road
- SEGAL, IRA H., C.P.A.; 1491 N. W. 20th Street
- SELDEN, CHARLES B., C.P.A.; 523 duPont Building
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- SELDITCH, NATHAN, C.P.A.; 6241 S. W. 61st Street, South Miami, Florida
- SELIK, YOLANDE L. (MRS.), C.P.A.; 1016 Biarritz Drive, Miami Beach, Florida
- SEVERY, EVERETT W., C. P. A.; 4301 N. W. 7th Avenue
- SHARFF, DAVID D., C.P.A.; 124 Minorca Avenue, Coral Gables
- SHARMAN, VICTOR J., C.P.A.; 1405 First National Bank Building
- SHATTO, JAMES B., C.P.A.; 1180 N. W. 73rd Street
- SHELDON, FRED MICHAEL, C.P.A.; 5700 N. E. 4th Court
- SHENKMAN, BERNARD, C. P. A.; 123 N.W. 12th Avenue
- SHILLINGTON, HUGH B., C.P.A.; Five-Fifty Building, 550 Brickell Avenue
- SHOVERS, ELMER, C.P.A.; 7950 N. E. Bayshore Court
- SIDEN, NATHAN, C.P.A.; 5890 S. W. 100th Street
- SIGMAN, ALAN, C.P.A.; 1701 duPont Building
- SILVERMAN, GERALD, C.P.A.; 1408 Congress Building
- SIMKOWITZ, ISIDORE B., C.P.A.; 420 Lincoln Road, Miami Beach, Florida
- SIMON, GEORGE M., C.P.A.; 1150 S. W. 1st Street
- SIMON, HAROLD E., C.P.A.; 520 N. W. 195th Terrace
- SINGER, ARTHUR, C.P.A.; 311 Lincoln Road, Miami Beach, Florida
- SINGER, SEYMOUR D., C.P.A.; 420 Lincoln Road, Miami Beach, Florida
- SMETHURST, B. M., C.P.A.; 540 Ingraham Building
- SMILES, LOUIS, C.P.A.; c/o Harry Blumin Company, 407 Lincoln Road, Miami Beach, Florida
- SMITH, PAUL S., C.P.A.; 1241 Ingraham Building
- SORBER, CHARLES W., C.P.A.; 602 Seybold Building
- SOUTHERN, JIM EVANS, C.P.A.; 1205 First National Bank Building
- SPEAR, SIMEON DURAND, C.P.A.; 5700 N. E. 4th Court
- STAHL, HARVEY H., C.P.A.; 801 duPont Building
- STEIN, ABRAHAM, C.P.A.; 301 Velarde Avenue, Coral Gables, Florida
- STEIN, MAX GEORGE, C.P.A.; 1302 Congress Building
- STEINBERG, AARON L., C.P.A.; 1230 S. W. 20th Street
- STERN, ARNOLD J., C.P.A.; 1002 Congress Building
- STERNSHEIN, LEWIS, C.P.A.; 303 Eleven Fifty Building, 1150 S. W. 1st Street
- STEWART, BASIL M., C.P.A.; 1205 First National Bank Building
- STOKES, ALBERT L. H., C.P.A.; 1820 S. W. 3rd Avenue
- STONBERG, MARVIN EUGENE, C.P.A.; 924 Lincoln Road, Miami Beach
- STRELSE, ALLAN JAY, C.P.A., 953 S. W. First Avenue
- STUZIN, DAVID, C.P.A.; Citizens Federal Savings Building, 400 Hialeah Drive, Hialeah, Florida
- SWEENEY, JOSEPH A., C.P.A.; 1405 First National Bank Building
- SWICKOW, BERNARD, C.P.A.; 1701 duPont Building
- TAIT, EDWARD B., C.P.A.; 8017 N. E. 2nd Avenue
- TENENBAUM, MORRIS A., C.P.A.; 1080 N. E. 175th Street, North Miami Beach, Florida
- TERRY, LELAND E., C.P.A.; 832 duPont Building
- THOMAS, EDWARD Y., C.P.A.; 17515 N. E. 7th Place, North Miami Beach 62, Florida

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- THOMPSON, BETH M. (MRS.), C.P.A.; 919 South Miami Avenue
- THOMPSON, EDGAR B., C.P.A.; 1150 S. W. 1st Street
- THOMSON, THOMAS L., C.P.A.; 1205 First National Bank Building
- TOMLINSON, ALLEN, III, C.P.A.; 1701-17 duPont Building
- TOONKEL, SOLOMON C., C.P.A.; 1020 N. E. 172nd Terrace, North Miami Beach, Florida
- TOPPER, JOHN W., C.P.A.; 700 Ingraham Building
- TOWNSEND, JOSEPH C., C.P.A.; 15920 N. E. 7th Avenue, North Miami Beach, Florida
- TRILLING, MORTON, C.P.A.; 12605 N. E. Miami Court, North Miami, Florida
- TRIVETT, VICTOR G., C.P.A.; 7130 S. W. 74th Street
- TYLER, W. J., C.P.A.; 200 Hall Building, 150 Southeast Second Street
- TYTELL, BERNARD, C.P.A.; Suite 305. Roper Building, 20 S. E. Third Avenue
- ULMER, ESTEN A., C.P.A.; 220 Catalonia Avenue, Coral Gables, Florida
- UNTERBERG, SIDNEY MAX, C.P.A.; c/o S. D. Singer, 420 Lincoln Road, Miami Beach, Florida
- VEACH, ROBERT L., C.P.A.; 2981 N. W. 54th Street
- VROON, JULIUS M., C.P.A.; 234 Biscayne Boulevard
- WAAS, MAXWELL, C.P.A.; 337 S.W. 29th Road, Miami, Florida
- WALKER, KENNETH D., C.P.A.; 1701-17 duPont Building
- WALLACE, MILTON J., C.P.A.; 5436 S. W. 6th Street
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- WASSERMAN, SIDNEY, C.P.A.; 420 Lincoln Road, Miami Beach, Florida
- WEATHERS, JOHN C., C.P.A.; Hall Building, 150 S. E. 2nd Street
- WEBB, J. HOWARD, C.P.A.; P. O. Box 226, South Miami, Florida
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- WEBSTER, NORMAN A., C.P.A.; 5751 S. W. 14th Street
- WECHSLER, NATHANIEL, C.P.A.; c/o Harry Blumin & Company, 407 Lincoln Road, Miami Beach, Florida
- WEINBERG, MORRIS W., C.P.A.; 2104 Ainsley Building
- WEINER, BENJAMIN, C.P.A.; 1006 Ainsley Building
- WEINER, IRVING J., C.P.A.; 1625 duPont Building
- WEINER, MILTON, C.P.A.; 3020 S. W. 4th Avenue
- WEINER, SAMUEL, C. P. A.; 704 Biscayne Building
- WEINTRAUB, BERNARD B., C.P.A.; 506 Biscayne Building
- WEISBARD, RALPH M., C.P.A.; 1150 S. W. 1st Street
- WEISGLASS, JACK, C.P.A.; 1996 S. W. 1st Street
- WEISS, PAUL J., C.P.A.; 1002 Metropolitan Bank Building
- WEKSLER, HAROLD H., C.P.A.; 2201 S. W. 69th Court
- WELCH, GEORGE DALE, C.P.A.; 7800 S. W. 95th Street, Kendall
- WELLISCH, KURT, C.P.A.; 1418 Congress Building
- WHEELING, W. KEITH, C.P.A.; Room 218, 7210 Red Road, South Miami, Florida
- WHITELOCK, WILLARD H., C.P.A.; 840 Ingraham Building
- WHYTE, NELSON L., C.P.A.; 8365 N. E. Second Avenue
- WIENER, ABRAHAM B., C.P.A.; 1002 Congress Building
- WIENER, MARVIN I., C.P.A.; 1111 Ainsley Building
- WILEY, ARTHUR, C.P.A.; 305 Roper Building
- WILLIAMS, DONALD K., C.P.A.; 2691 N. W. 7th Street
- WILLIAMS, ELMO H., C.P.A.; 806 Metropolitan Bank Building
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International City Building, Miami
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WRIGHT, WILLIAM R., C.P.A.; 1701
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JR., C.P.A.; 118 E. Broadway, Marion
Block Building

DUNN, WALLACE, C.P.A.; 4 S. Mag-
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FORD, GEORGE H., C.P.A.; c/o Ocala
Manufacturing Ice & Packing Com-
pany

McDONALD, WILLIAM H., JR.,
C.P.A.; 29 Marion Block Building

NORMAN, JOHN B., JR., C.P.A.;
Marion Block Building

TURNER, LESLIE C., C.P.A.; 401
Robertson Building

WEAVER, JAMES S., C.P.A.; Marion
Block Building

ORLANDO

BAER, GEORGE J., C.P.A.; 215 Amer-
ican Building

BAER, ROBERT H., C.P.A.; 206 E.
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BALLAS, JOHN, C.P.A.; c/o Pent-
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BARLOW, ANGUS S., C.P.A.; 338 N.
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BOONE, JOHN W., C.P.A.; 221 N.
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EHRlich, ALVIN A., C.P.A.; 215
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FLY, J. WESLEY, C.P.A.; Drawer
6817

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- MARTIN, WILLIAM R., C.P.A.; 111 E. Robinson Avenue
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